



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

GOVERNMENT OF GOA

Department of Urban Development

#### Notification

14/198/DMA/Accts/2003-04/145

The following draft rules which are proposed to be made under section 306 read with sections 98 and 100 of the Goa Municipalities Act, 1968 (Act 7 of 1969), are hereby published as required by sub-section (3) of said section 306 of the said Act, for information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions, if any, to the said draft rules may be forwarded to the Director of Urban Development/Municipal Administration, Collectorate Building, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette, so that the same may be taken into consideration at the time of finalisation of the proposed rules.

#### CHAPTER - 1

##### Introductory

1. *Short title and commencement.*— (1) These rules may be called the Goa Municipal Account Code, 2007.

(2) They shall come into force at once.

#### CHAPTER - 2

##### Definitions

2. In these rules, unless the context otherwise requires,—

2.1) “**Act**” means the Goa Municipalities Act, 1968 (Act No. 7 of 1969);

2.2) “**Account Head**” means a group of Function Code (2 digits), Major Head (3 digits), Minor Head (2 digits) and Detailed Head (2 digits);

2.2.1) “**Function Code**” means code indicating Departments/sections of Municipal office, carrying out particular type of function;

2.2.2) “**Major Head**” means main unit of classification of Municipal Accounts;

2.2.3) “**Minor Head**” means a sub-division of a Major Head;

2.2.4) “**Detailed Head**” means sub-set of Minor Head;

2.3) **“Auditor”** means,—

(i) a person posted/appointed by the Municipality;

(ii) a person deputed by the Government of Goa;

(iii) a person deputed by the Accountant General, Goa;

(iv) a person specially authorised for auditing financial statements or carrying out the audit of Municipal Accounts and/or audit of financial statements;

2.4) **“Bank”** means such Bank as mentioned in section 95 of the Act;

2.5) **“Contingent Charges”** means expenditure which is incidental to the working of an office and includes all miscellaneous charges, other than those for establishment and travelling allowance which an officer is required to incur in connection with his duties;

2.6) **“Controlling Committee”** means the Committee to whom the charge of any particular work or branch of municipal business has been entrusted to or delegated by or under the Act or the rules framed thereunder;

2.7) **“Director”** means the person appointed by the Government to be the Director of Urban Development;

2.8) **“Engineer”** means an Engineer appointed under sub-section (2) of section 72 of the Act;

2.9) **“Head of a Department”** means an Officer in immediate charge of a department, e.g., the Engineer in respect of the Engineering Department, the Health Officer in respect of the Health or Sanitary Department, etc. wherever such department exists in a Municipality;

2.10) **“Head of the Office”** means the Chief Officer of the Municipality or the Commissioner of a Municipal Corporation;

2.11) **“Municipality”** means Municipal Councils constituted or deemed to be constituted under the Act for a municipal area;

2.12) **“Chairperson”** means the Chairperson of a Municipal Council and includes the Vice-Chairperson when acting for the Chairperson;

2.13) **“Re-appropriation”** means the transfer of funds from one budget head to another;

2.14) **“Recurring Charge”** means a charge which involves a liability beyond the financial year in which it is originally sanctioned;

2.15) **“Section”** means a section of the Act;

2.16) **“Superintendent”** means the Tax Superintendent or any other Officer authorised to supervise the collection of taxes including octroi or terminal tax. If no such Superintendent is appointed, the Chief Officer of a municipal area shall function as Superintendent for the purposes of these rules;

2.17) **“Suspense Account”** is the head of account under which transactions of a temporary character which are not to be adjusted forthwith in the accounts as final receipts or outlay or the correct classification of which cannot be determined, are recorded. This account can also be operated to record the difference in Trial Balance, subject to clearance after difference is located.

2.18) **“Temporary Establishment”** means establishment which is employed for a limited period;

2.19) **“Year”** means the financial year.

Words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.

3. Whenever in these rules, any act or proceeding in the municipal office is directed or allowed to be done or taken on a certain day or within a prescribed period, then if the office is closed on that day or on the last day of the prescribed period, the act or proceeding shall be deemed to have been done or taken in due time if it is done or taken on the next working day.

4. **Accounting System:**— The accounts shall be maintained separately for each financial year, following Accrual Base Double Entry Accounting System, subject to provisions vide Rule No. 28.

5. The accounts and registers shall be maintained in English.

6. Books of accounts, registers, receipts and bill books shall be strongly bound with pages serially numbered and each page or folio sealed

with the municipal seal. The number of pages in each book or register contains shall be certified in writing, after actual verification, on the last page by the head of the office or other person duly authorized.

7. Every correction or alteration in accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the Head of office. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be totally forbidden and no document with an erasure shall be accepted.

8. No moneys pertaining to the Municipal fund, with the exception of authorized advances and amounts remaining undisbursed out of bills already paid, shall be kept apart from the general balance at the credit of the Municipality, but shall be credited at once to the appropriate head of account. No portion of the collection shall, on any account be kept back or used for current expenditure.

9. Moneys received in the office or by any of the outdoor staff authorized in this behalf shall be acknowledged by a receipt in duplicate/ triplicate as the case may be in **Form No. (1)** or in any other form like Bill-cum-Receipt specifically provided for in these rules. The receipts shall be stamped with a revenue stamp as per provisions of Stamp Act.

10. Every payment charged to the municipal fund shall bear on the bill or voucher an order to pay the amount which shall be expressed both in figures and words and every such order to pay shall be signed by the head of the office after it has been approved, where required by the rules of the municipality, by the controlling committee.

11. All the payments shall be made by a crossed payee's A/c cheque drawn in favour of the payee and duly signed by the authorised signatories.

12. Only emergent and petty payments can be made in cash from the Permanent Advance and/or Temporary Advance.

13. All bills and vouchers shall be prepared and signed in ink. The amount of the bill shall as far as whole rupees are concerned, be written in

words as well as in figures; paise may be written in figures after the words stating the number of rupees but if there are no paise the word "only" shall be written after the number of whole rupees.

14. Charges against different major heads shall not, as far as possible, be included in the same voucher. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquaintance on a voucher is given by a mark or seal or thumb impression it shall be attested by some known person.

15. **Rounding off:**— The amounts of all the transactions shall be calculated to the nearest rupee. Thus amounts upto paise forty nine are to be ignored and amounts of paise fifty & above shall be rounded to next rupee.

16. **Acknowledgements of Payees:**— Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or on whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the disbursing officer, and endorsed by the superior officer shall be placed on record. Full particulars of all claims shall be set forth. Payments to illiterate persons shall be certified by the disbursing officer and except in the case of muster payments, the thumb impressions of those persons shall be obtained against their names on the vouchers concerned.

17. Dates of payments shall invariably be noted by the payees in their acknowledgements. If for any reasons, such as illiteracy or the presentation of a receipt in anticipation of payment, it is not possible for the payee to note the date of payment, the date of actual payment shall be noted by the disbursing officer under his initials either separately for each payment, or by groups, as may be found convenient.

18. **Payments through Post Office:**— In the case of payments made by remittances through the Post Office, the postal money-order receipt shall be kept with the vouchers. In the case of payments for articles received by value payable post, the value payable cover, together with the invoice or bill showing the details of the items paid for, shall be kept with the voucher.

19. **A claims of deceased employees:**— A claim for an amount not exceeding Rs. 5000/- (Rupees

five thousand) preferred on behalf of a deceased person may be paid, without the production of a legal authority, under orders of the Municipal Commissioner or Chief Officer after such enquiry into the right, title and interest of the claimant as may be deemed sufficient. In the case of claims exceeding Rs. 5000/- (Rupees five thousand) if the President is satisfied as to the right, title and interest of the claimants and considers that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority he may obtain the orders of the council for payment on execution by the claimant of an indemnity bond with such sureties as the council may fix.

**20. Loss of Original Receipts:**— No duplicate or copy of a receipt granted for money received, or of a bill or other document for the payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given to the concerned on his/her specific request in writing and on receipt of fees/charges of Rs. 10/- (Rupees ten only) for each certificate.

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**CHAPTER - 3**  
**Budget**

21. An annual estimate of the anticipated Income and Proposed Expenditure of the Municipality in the next financial year, shall be prepared in (**Form No. 2.1 to 2.7**) under the direction of the Standing Committee and approved by the council before the 1st of March every year. The consolidated budget estimate shall be accompanied by subsidiary statements detailed below:—

21.1) A statement in (**Form No. 3**) showing the details of the scale of Municipal establishment provided for in the budget.

21.2) A statement in (**Form No. 4**) showing the details of works of the estimated expenditure on works proposed to be undertaken in the year.

21.3) A statement in (**Form No. 5**) showing the estimated expenditure to be met out of the loan funds obtained from Government or raised in the open market.

21.4) A statement in (**Form No. 6**) showing the estimated receipts and payments on account of any trust funds administered by the municipality with the opening and closing balance in each case.

21.5) The following instructions shall be observed in preparing the budget estimate:—

21.5.1) The budget estimate shall be for what is expected to be received or paid in the year and not for demands or liabilities likely to fall due within the year.

21.5.2) All existing liabilities which cannot be liquidated before the commencement of the year for which the budget is being prepared shall be ascertained and provided for.

21.5.3) If there are any abnormal variations in fluctuating Receipts and Payments, brief explanations for such variations shall be given.

21.5.4) Invested funds of the Municipality shall be shown separately in the opening and closing balances, the details being shown as a footnote to the budget.

21.5.5) Provision shall be made for a closing balance which may not be less than the minimum fixed by the rules of the Municipality in this respect.

22. After the budget has been passed, no expenditure shall be incurred under any budget head, in excess of the amount provided, unless provision for such excess is made by transfer under proper sanction from some other head under which there are savings or by a revised budget passed by the municipality at a special general meeting called for the purpose. The statement of reappropriation shall be prepared in (**Form No. 7**).

23. All claims on the municipal fund shall be paid as they fall due as far as possible and recorded under the appropriate head of account. If there is no budget provision/or the Budget provision is likely to be exceeded, steps shall be taken to obtain additional funds by additional appropriations or reappropriations before the year closes.

**24. Budgetary Control:**— As a part of Budgetary Control, Budget Variance Report in the (**Form No. 2.8**) shall be prepared quarterly.

24.1) **“The statement of Receivables”** shall be prepared monthly, in the (**Form No. 2.9**). Similarly the statement of Payables shall be prepared monthly, in (**Form No. 2.10**).

24.2) **Wardwise works liability summary report** shall be prepared annually in (**Form No. 2.11**).

24.3) **Revenue Trend Analysis Report** shall be prepared annually in **(Form No. 2.12)**.

25. As and when directed by the Director of Municipal Administration, the Budget estimates shall also be prepared first functionwise/wardwise **(Form No. 2.1)** and then in consolidated form **(Form No. 2.2)**, or only in consolidated form, as the case may be.

#### CHAPTER - 4

##### Municipal Accounts

26. The Municipal Accounts shall be maintained following Accrual Base Double Entry Accounting System, and subject to accounting principles as per **Rule 30** below.

27. **Here— Accrual means** “Recognition of revenues and costs as they are earned or incurred (and not as money is received or paid). It includes recognition of transactions relating to Assets and Liabilities as they occur irrespective of the actual receipts or payments.”

**Accrual Base of Accounting means** “The method of accounting whereby revenues and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred, along with acquired assets, without regard to the date of receipt or payment of cash, distinguished from Cash Basis.”

**Double Entry Accounting means** “each financial transactions shall have a two fold effect viz. Debit and Credit and both the effects must be equal that is debit equals to credit.”

**(Explanatory Note:** Each transaction, each document shall have at least two account heads, one for Debit and one for Credit. Moreover, even if more than one account head is operative (both for Debit and/or Credit) in a transaction, in a document, the total of all debits shall be equal to total of all Credits.)

**28. Accounting Principles:**— The following Accounting Principles shall be followed for recording, accounting and treatment of transactions relating to the various activities as given below.

##### 28.1) **Property and Other Taxes—**

28.1.1) Revenue in respect of Property and Other Taxes shall be recognized in the period

in which they become due and demands are ascertainable.

28.1.2) In case of new or changes in assessments, it can be accrued in the month in which the demand is served.

28.1.3) Interest element and penalties, if any, in demand shall be reckoned only on receipt.

28.1.4) Revenue in respect of Notice Fee, Warrant Fee and Other Fees charged shall be recognized when the bills for the same are raised.

28.1.5) Revenue in respect of Property Transfer Charges shall be recognized on actual receipt.

28.1.6) Collections to be made on behalf of State Government i.e., State Education Cess, Employment Guarantee Cess and Library Cess and included in the Property tax demand shall be reckoned together with Property tax demand and credited to a control account called “State Government Levies in Taxes—Control Account.”

28.1.7) The liability towards dues to the State Government for collections on its behalf shall be recognized as and when they are collected.

28.1.8) Revenue in respect of Rebate from State Government for collection made on their behalf shall be recognized at the rates prescribed by the State Government at the time of creating the liability to the State Government.

28.1.9) In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Municipality in the demand, based on the following provisioning norms:

Ø Outstanding for more than 2 years but not exceeding 3 years:—	25%
Ø Outstanding for more than 3 years but not exceeding 4 years:—	50% (additional 25%)
Ø Outstanding for more than 4 years but not exceeding 5 years:—	75% (additional 25%)
Ø Outstanding for more than 5 years:—	100% (additional 25%)

28.1.10) While making provision for receivables as stated above, the relevant proportion of 'State Government Cesses/levies in Property Taxes - Control account' shall also be provided by debiting to a separate account.

28.1.11) Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognized as expenditure and any excess provision written back during the year shall be recognized as income of the Municipality.

28.1.12) Refunds, remissions of taxes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.

28.1.13) Write-offs of taxes shall be adjusted against the provisions made and to that extent recoverable gets reduced.

28.1.14) Any subsequent collection or recovery of "Receivables for Property & Other Taxes," which were already written off shall be recognized as a 'Prior Period Income'.

28.1.15) Demands raised with retrospective effect will be treated as prior period income to the extent it pertains to earlier years.

28.1.16) Part-payments received in respect of Property and Other Tax levies shall be adjusted as per applicable Act of the State.

28.1.17) Wherever self-assessment of taxes are prevalent, income can be accrued based on records available with the Municipality when it becomes due as per the provisions of the relevant rule framed by the Municipality. Further, changes arising out of self assessment will be treated as 'Change in Demand' and will be accounted accordingly.

28.1.18) The provision as per **Rule No. 28.1.9** shall be made on an overall basis in the accounts and no changes shall be made in the Demand - Collection - Balance (DCB) Register. Moreover such provision shall not be treated as a reduction of demand or write off.

## 28.2) **Octroi:**—

28.2.1) Revenue in respect of Octroi payable on spot assessment for non-current account importers shall be recognized on actual receipt.

28.2.2) Revenue in respect of penalties, transit fees, etc., shall be recognized on actual receipt.

28.2.3) In case of Current Account facility holders, revenue in respect of Octroi shall be recognized on a valuation/assessment being done at the time of the entry of the goods within the municipal limits.

28.2.4) In cases where a provisional assessment is made, revenue shall be recognized in respect of the entire amount received provisionally or by way of deposit. At the time of final assessment, the additional amount recovered, if any, shall be recognized as revenue when recovered.

28.2.5) Refunds shall be recognized as expenditure as and when the amounts are determined.

28.2.6) Transit Deposits and/or any other deposits collected, including Security Deposit collected from account current importers, shall be recognized as a liability when received and such liability shall be settled on its refund.

28.2.7) The Transit Deposit and/or any other deposit received if forfeited shall be recognized as income in the year in which the right for claiming refund of deposit has expired.

28.2.8) Octroi on consumption of electricity shall be recognized as income on actual receipt during the year. However, at year-end alone, it shall be accrued if sanction order (or proceedings) is passed and the amount is ascertained.

28.2.9) Normally accounting of Octroi transactions shall be on Cash Base System. However, wherever the collection work is entrusted to private agencies and periodical lumpsum deposits are payable by the agencies, the provision for outstanding deposits shall be made in the monthly, quarterly and yearly accounts.

## 28.3) **Cess:**—

28.3.1) Revenue in respect of collection of Cess Income with Returns (on filing of returns by the dealers) shall be recognized on actual receipt.

28.3.2) Revenue in respect of Cess Income on Assessment shall be recognized in the period in which they become due, i.e., when the demand is raised.

28.3.3) Revenue in respect of Cess Registration Fee, Interest and Penalties levied on assessment shall be recognized on actual receipt.

28.3.4) In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Municipality in the demand, based on the following provisioning norms:

Ø Outstanding for more than 2 years but not exceeding 3 years:—	50%
Ø Outstanding for more than 3 years:—	100% (additional 50%)

28.3.5) Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognized as expenditure and any excess provision written back during the year shall be recognized as income of the Municipality.

28.3.6) Refunds, remissions of Cess for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.

28.3.7) Write-offs of Cess shall be adjusted against the provisions made and to that extent recoverable gets reduced.

28.3.8) Any subsequent collection or recovery of 'Receivables of Cess Income' which were already written off shall be recognized as a 'Prior Period Income'.

28.3.9) Demands raised with retrospective effect will be treated as prior period income to the extent it pertains to earlier years.

28.3.10) The provision as per **Rule No. 28.3.4** shall be made on an overall basis in the accounts and no changes shall be made in the Demand - Collection - Balance (DCB) register. Moreover, such provision shall not be treated as a reduction of demand or write offs.

#### 28.4) Water Supply:—

28.4.1) Revenue in respect of Water Tax, Water Benefit Tax, Water Supply Charges, Water

Meter Rent, Sewerage Charge, Disposal Charges shall be recognized in the period in which they become due, i.e., when the bills are raised. The water tax and the related taxes shall also be included in the bill raised for the property tax, if it is provided in the rules.

28.4.2) Revenue in respect of Notice Fee, Warrant Fee, Other Fees shall be recognized when the bills for the same are raised.

28.4.3) Revenue in respect of Connection Charges for Water Supply shall be recognized on actual receipt.

28.4.4) Revenue in respect of Water Tanker Charges and Road Damage Recovery Charges, Penalties shall be recognized on actual receipt.

28.4.5) In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the municipality in the demand as follows:

Ø If water tax is collected as a component in Property Tax, provisioning shall be made in the same way as unrealized Property Tax, which is as follows:

• Outstanding for more than 2 years but not exceeding 3 years:—	25%
• Outstanding for more than 3 years but not exceeding 4 years:—	50% (additional 25%)
• Outstanding for more than 4 years but not exceeding 5 years:—	75% (additional 25%)
• Outstanding for more than 5 years:—	100% (additional 25%)

Ø If water tax demand is raised separately, the taxes and charges shall be provided as follows:

• Outstanding for more than 2 years but not exceeding 3 years:—	50%
• Outstanding for more than 3 years:—	100% (additional 50%)

28.4.6) Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognized as expenditure and any excess provision

written back during the year shall be recognized as income of the municipality.

28.4.7) Refunds, remissions of taxes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.

28.4.8) Write-offs of taxes shall be adjusted against the provisions made and to that extent recoverable gets reduced.

28.4.9) Any subsequent collection or recovery of 'Receivables of Water Supply Income' which were already written off shall be recognized as a 'Prior Period Income'.

28.4.10) The provision as per **Rule No. 28.4.5** shall be made on an overall basis in the accounts and no changes shall be made in the Demand - Collection - Balance (DCB) register. Moreover, such provision shall not be treated as a reduction of demand or write offs.

## 28.5) Assigned Revenues:—

28.5.1) Assigned revenues like Entertainment Tax, Duty/Surcharge on transfer of Immovable properties, shall be accounted during the year only upon actual collection. However, at year-end alone, these shall be accrued if sanction order (or proceedings) is passed and the amount is ascertained.

28.5.2) Based on the review of recoverable position of the 'Receivables of Assigned Revenues', the amount of outstanding assigned revenues to be provided or written off shall be ascertained and accounted accordingly on obtaining the relevant approval.

## 28.6 Rentals, Fees and Other Sources of income:—

28.6.1) Revenue in respect of Advertisement rights shall be accrued either based on Demand or based on the contract.

28.6.2) Revenue in respect of Trade License Fees shall be accrued in the year to which it pertains and where the Demand is raised.

28.6.3) Revenues in respect of Profession Tax on Organizations/entities shall be accrued in the year to which it pertains where the demand is raised.

28.6.4) Revenues in respect of rents from properties shall be accrued based on terms of agreement.

28.6.5) Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Municipality, shall be recognized in the period in which they become due, i.e., when the bills are raised.

28.6.6) The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, shall be recognized on actual receipt.

28.6.7) Revenue in respect of Notice Fee, Warrant Fee, Other Fees shall be recognized when the bills for the same are raised.

28.6.8) Interest element and penalties, if any, in demand shall be reckoned only on receipt.

28.6.9) In respect of demand outstanding beyond two (2) years, provision shall be made to the extent of income of Municipality in the demand, based on the following provisioning norms:

Ø Outstanding for more than 2 years but not exceeding 3 years:	50%
Ø Outstanding for more than 3 years:	100% (additional 50%)

28.6.10) Any additional provision for demand outstanding required to be made during the year shall be recognized as expenditure and any excess provision written back during the year shall be recognized as income of the Municipality.

28.6.11) Refunds, Remissions of Other Incomes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.

28.6.12) Write-offs of Other Incomes shall be adjusted against the provisions made and to that extent recoverable is reduced.

28.6.13) Any subsequent collection or recovery of 'Receivables of Rental, Fees and Other Incomes' which were already written off shall be recognized as a 'Prior Period Income'.

28.6.14) The provision as per **Rule No. 28.6.9** shall be made on an overall basis in the accounts and no changes shall be made in the Demand - Collection - Balance (DCB) register. Moreover, such provision shall not be treated as a reduction of demand or write offs.

#### 28.7) Public Works:—

28.7.1) The cost of Fixed Assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental expenses incurred up to that date.

28.7.2) Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset shall be capitalized and included in the cost of asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, shall be charged off.

28.7.3) Assets under erection/installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) shall be shown as "Capital Work-in-Progress".

28.7.4) The Earnest Money Deposit and Security Deposit received if forfeited shall be recognized as income when the right for claiming refund of deposit has expired.

28.7.5) Deposit received under Deposit works shall be treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it shall be reduced from the liability.

28.7.6) Revenues (percentage charges) in respect of Deposit works shall be accrued along with expenditure of Deposit works.

#### 28.8) Stores:—

28.8.1) Expenditure in respect of material, equipment, etc., procured shall be recognized on accrual basis, i.e., on admission of bill by the municipality in relation to materials, equipment, etc., delivered.

28.8.2) Accounting of 'goods received & accepted but no bills received' as at the cut off date shall be accounted based on purchase orders.

28.8.3) The stock shall be valued at cost in accordance with the First in - First out Method.

28.8.4) Revenue in respect of disposal of material shall be recognized on actual receipt.

28.8.5) Finished goods and work-in-progress related to production produced for sale will be valued at cost. Cost of finished and work-in-progress includes all direct costs and applicable production overheads to bring the goods to the present location and condition.

#### 28.9) Employee Related Transactions:—

28.9.1) Expenses on salaries and other allowances shall be recognized as and when they are due for payment (i.e. at the month end).

28.9.2) Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, etc., shall be recognized as liability in the same period in which the corresponding salary is recognized as expense.

28.9.3) Formation of Trusts shall be considered for management of Provident Funds. However it will be the responsibility of the Municipality to form the trusts and meet the shortfall of the fund if any.

28.9.4) Provident Funds money shall be invested as per the guidelines applicable to any Employee Provident Fund.

28.9.5) If Separate Funds are formed for meeting the pension and other retirement benefits including Gratuity and Leave Encashment, accounting shall be as decided by the Government and/or Municipality as the case may be.

28.9.6) Contribution due towards Pension and other retirement benefit funds shall be recognized as an expense and a liability. The rate of contribution, shall be as decided by the State Government

28.9.7) Interest receivable on loans given to employees shall be recognized as revenue at the end of the period in which these have accrued.

28.9.8) In respect of loans to employees, penal interest leviable on default in repayment of principal or payment towards interest shall be recognized on accrual basis.

28.9.9) Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees shall be recognized as an expense as and when they are due for payment.

#### 28.10) **Health and Sanitation:—**

28.10.1) Revenue in respect of the following shall be recognized on actual receipt.

i) Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees.

ii) Hospital training fees.

iii) Rent and/or hire charges in respect of ambulance, hearse, suction unit, meat van and road roller.

iv) Sale of fertilizers and waste, sale of animals and sale of scrap.

28.10.2) Revenue in respect of Trade License Fees shall be accrued in the year to which it pertains and where the Demand is raised based on relevant rules.

28.10.3) Revenue in respect of rent of equipment provided to the contractors, deducted from their bills, shall be recognized as and when the deductions are made.

28.10.4) All revenue expenditures incurred shall be recognized on admission of the bills for payment by the Municipality.

28.10.5) Provision shall be made at the year-end for all bills received upto a cut off date (30th April of next financial year).

#### 28.11) **Other Revenue Expenditures:—**

28.11.1) Other Revenue Expenditures shall be treated as expenditures in the period in which they are incurred.

28.11.2) Provisions shall be made at the year-end for all bills received up to a cut off date (30th April of next financial year).

28.11.3) Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period shall be treated as an expenditure for the period in which its benefit arises and/or services are received.

28.11.4) The expenditure for the current period shall include the proportionate value of the benefits and/or services arising in the current period even if the payment there for has been made in the previous period.

#### 28.12) **Grants:—**

28.12.1) General grants, which are of a revenue nature, shall be recognized as incomes on actual receipt.

28.12.2) Grants towards revenue expenditure, received prior to the incurrence of the expenditure, shall be treated as a liability till such time that the expenditure is incurred.

28.12.3) Grants received or receivable in respect of specific revenue expenditure shall be recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

28.12.4) Grants received towards capital expenditure shall be treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired shall stand reduced and the amount shall be treated as a capital receipt and shall be transferred from the respective Specific Grant Account to the Capital Contribution.

28.12.5) Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the municipality shall be treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability shall stand reduced with the value of such utilization and no further treatment, as a capital receipt shall be required.

28.12.6) Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) shall be accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it shall be recorded at a nominal value (e.g. Rupee one).

28.12.7) Income on investments made from 'Specific Grants received in advance' shall be recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' shall also be recognized and credited/debited to the Specific Grant.

**28.13) Borrowings or Loans received:—**

28.13.1) Interest expenditure on loan shall be recognized on accrual basis.

28.13.2) Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets shall be capitalized.

28.13.3) A provision shall be made for the interest accrued between the date of last payment of interest and the date of financial statements and shall be charged to the current period's Income and Expenditure Statement.

28.13.4) The expenses incurred while issuing Debentures or Bonds (Issue Expenses) shall be deferred and amortized in equal installments over a period of 5 years or the tenure of the loan whichever is earlier. In case, the Debentures and Bonds are prematurely redeemed, the amount of issue expenses outstanding during the year shall be written-off and charged to the Income and Expenditure Statement as expense of the year when this happens. However, all other expenses in respect of raising loans other than those considered, as issue expenses shall be expensed off in the year in which they are incurred.

**28.14) Special Funds:—**

28.14.1) Special Funds shall be treated as a liability on their creation.

28.14.2) Income on investments made from Special Fund shall be recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund shall be recognized and credited/debited to Special Fund Account.

28.14.3) Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has

been created, shall be charged to that Special Fund.

28.14.4) On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset shall be transferred from the respective Special Fund to the Special Fund (Utilized).

**28.15) Investments:—**

28.15.1) Investment shall be recognized at cost of investment. The cost of investment shall include cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.

28.15.2) All long-term investments shall be carried/stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these shall be provided for.

28.15.3) Short-term investments shall be carried at their cost or market value (if quoted) whichever is lower.

28.15.4) Interest on investments shall be recognized as and when due. At period ends, interest shall be accrued proportionately.

28.15.5) Dividend on investments shall be recognized on actual receipt.

28.15.6) Profit/loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc.) from the Municipal Fund shall be recognized in the year when such disposal takes place.

28.15.7) Income on investments made from Special Fund and Grants under Specific Scheme shall be recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc.) made from the Special Fund and Grants under Specific Scheme shall be recognized and credited/debited to Special Fund Account and Grant under Specific Scheme Account respectively. However, interest or gains from an investment made from grants received as reimbursements, shall be credited to Municipal/General fund of the Municipality instead of the Grant account.

**28.16) Fixed Assets:—**

28.16.1) All Fixed Assets shall be carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets upto the date of commissioning of the assets and other incidental and indirect expenses incurred upto that month.

28.16.2) Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset shall be capitalized and included in the cost of fixed asset.

28.16.3) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, shall be recorded at nominal value of Re. 1/-.

28.16.4) All assets costing less than Rs. 5,000 (Rupees Five thousands) would be expensed/charged to Income & Expenditure Account in the year of purchase.

28.16.5) An increase in net book value arising on revaluation shall be credited to a reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.

28.16.6) Revaluation of a class of assets shall not result in the net book value of that class being greater than the recoverable amount of the assets of that class.

28.16.7) Revaluation reserve shall be reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.

28.16.8) Depreciation shall be provided at the rates prescribed vide **Rule No. 193.**

28.16.9) Depreciation shall be provided at full rates for assets, which are purchased/constructed before October 1st of an Accounting Year.

28.16.10) Depreciation shall be provided at half the rates for assets, which are purchased/

/constructed on or after October 1st of an Accounting Year.

28.16.11) Depreciation shall be provided at full rates for assets which are disposed on or after October 1st of an accounting year.

28.16.12) Depreciation shall be provided at half the rates for assets, which are disposed before October 1st of an Accounting Year.

**28.17) Lease and Hire Purchase:—**

**28.17.1) Finance lease in the books of lessee—**

Ø At the commencement of the lease term, finance leases shall be recorded as an asset and a liability. Such recognition shall be at an amount equal to the cost.

Ø Finance lease payments shall be apportioned between the finance charge and the reduction of the outstanding liability. The finance charge shall be allocated as to produce a constant periodic rate of interest on the remaining balance of the liability for each of the period.

Ø Depreciation on such assets shall be provided at the same rates as in case of owned assets.

**28.17.2) Operating lease in the books of Lessor—**

Ø Assets given under operating lease shall be accounted as own assets in the same manner similar to any other fixed assets owned and used by the Municipality.

Ø Lease income from operating leases shall be recognized as income on a straight-line basis over the lease term. Lease income shall be accrued on the respective due dates.

Ø Any amount incurred that results in improvement or increase of the useful life of the assets under operating lease shall be capitalized as like any other asset used by the Municipality for its own operations.

Ø Depreciation on such assets shall be provided at the same rates as in case of owned assets.

**28.17.3) Hire purchase in the books of buyer—**

Ø The purchase price shall be capitalized as the cost of fixed assets.

- Ø Hire Purchase (HP) installments shall be apportioned between the final charge and the reduction of the principal outstanding. The finance charge shall be allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability.
- Ø The total amount of interest portion out of the 'HP Payable' shall be accounted by debiting to a control account under current assets. This amount will be adjusted on accounting of finance charges.
- Ø The depreciation principle for assets purchased under HP shall be consistent with that for owned assets.

#### **28.17.4) Hire purchase in the books of seller—**

- Ø The sale price (including the interest portion) shall be accounted as receivable from HP agreement.
- Ø HP installments shall be apportioned between the interest income and the reduction of the principal amount receivable (the finance income to be allocated so as to produce a constant periodic rate of interest on the remaining balance of the receivable).
- Ø The total amount of interest portion out of the 'HP Receivable' shall be accounted by crediting to a control account under current assets. This amount will be adjusted while accounting for finance charges.

#### **28.18) Loans:—**

28.18.1) Interest/penal interest on loans shall be recognized as and when due. At period ends, interest shall be accrued up to the date of the period-end.

28.18.2) Interest/penal interest earned on loans given out of specific fund/grant shall be directly credited to the specific fund/grant account.

28.18.3) Provision against bad and doubtful loans shall be made according to the provisioning principle of the Municipality, based on norms or guidelines issued by the State Government if any.

28.18.4) Any additional provision for loans outstanding (net on overall basis) required to

be made during the year shall be recognized as expenditure and any excess provision written back during the year shall be recognized as income of the Municipality.

28.18.5) Write-offs of bad and doubtful loans shall be adjusted against the provisions made and to that extent, loan outstanding get reduced. In case of inadequate provisions, the write off shall be recognized as expenditure.

#### **28.18.6) Delegated Loans:—**

The following procedure shall be followed in respect of delegated loans, where the loans are raised by any other Agency, on behalf of the Municipality for infrastructure related works.

28.18.6.1) The Municipality shall enter into a legally valid agreement enabling the agency to raise loan on behalf of Municipality and undertake to repay the principal and interest as per the terms and conditions of the loan agreement.

28.18.6.2) On raising such loan, the agency shall send an advice indicating the Loan raised, date of receipt of loan, period of repayment, rate of interest and terms and conditions.

28.18.6.3) On receipt of such advice, the Municipality shall pass a journal entry by debit to 'Advance Account' and credit to 'Loan Account'. The necessary entries shall also be made in the loan register and advance register.

28.18.6.4) The Agency shall send a monthly statement of outlay incurred during each month showing the physical progress on the works concerned. On receipt of such statement, the amount spent during the month shall be adjusted by debit to 'Capital work-in-progress' and credit to 'Advance Account'. Journal Voucher shall be prepared for such adjustment.

28.18.6.5) 'Based on the work completion Report', the 'Asset A/c' shall be debited and 'Capital-work-in-progress A/c' credited by preparing Journal Voucher.

#### **28.19) Addition/Merger of Municipalities for up-gradation:—**

28.19.1) The financial statements of the merging municipalities shall be consolidated at the cut-off dates under the pooling of interest

method. The assets, liabilities, reserves and fund balances of the merging local bodies are recorded at their existing carrying amounts. However it must be ensured that accounting principles adopted for preparation of financial statements of merging municipalities should be same.

28.19.2) The financial statements prepared on consolidation shall disclose—

- i) Names of the Municipalities merged.
- ii) Authority under which the merger has taken place.
- iii) Effective date of merger.
- iv) Principles adopted for consolidation.

28.20) **Inter Unit Transactions:**—

28.20.1) All Inter Unit Transactions shall be recorded on cost basis and no mark up shall be included in Inter Unit Transactions.

28.20.2) At the year-end, the inter-unit accounts are knocked off/adjusted in the consolidated accounts of the Municipality.

28.21) **Municipal School Board:**—

28.21.1) Fees and fines received from Primary Schools shall be recognized on actual receipt.

28.21.2) Contribution receivable from other municipalities shall be recognized in the period in which they become due.

28.22) **Transport Undertaking:**—

28.22.1) Revenue in respect of ticket charges and monthly passes shall be recognized on actual receipt. The liability towards dues to the State Government for collections on its behalf, i.e., Child Welfare Surcharge, shall be recognized as and when it is collected.

28.22.2) Revenue in respect of Rebate from State Government for collection made on their behalf, i.e., Child Welfare Surcharge, shall be recognized at the rates prescribed by the State Government on creating the liability to the State Government.

28.22.3) Payments to be made by the Transport Undertaking to the Municipal Fund shall be accounted on actual payment.

29. **Account Heads:**— The head of accounts (Account Heads) to be used for maintaining the

Municipal Accounts shall be as prescribed in Vol. 2 of this Account Code.

30. **Accounting Documents:**— The following shall be accounting documents for recording transactions in the books of Accounts.

30.1) **Challan (Form No. 8)** For accounting of cash/cheques received.

30.2) **Receipt (Form No. 1)** For accounting of cash/cheques received.

30.3) **Vouchers:**—

30.3.1) Cash/Bank Payment Vouchers (**Form No. 9**) for accounting of payments by cash/cheques.

30.3.2) Contra Voucher (**Form No. 9.1**) for remittance of cash, withdrawal of cash, transfer of amounts from one bank to other banks.

30.3.3) Cash/Bank Receipt Voucher (**Form No. 9.2**) for direct remittance into the Bank, by the collection centres.

30.3.4) Adjustment Voucher (**Form No. 9.3**) for passing entries of stale cheques, dishonoured cheques and rectification entries involving Bank/Cash A/c.

30.3.5) Regular Pay Bill (**Form No. 10**).

30.3.6) Supplementary Pay Bill/Leave Salary Bill (**Form No. 11**).

30.3.7) Travelling Allowance Bill (**Form No. 12**).

30.3.8) Contractors Bills - for Civil Works (**Form No. 13**) (Running Account and Final Bills.)

30.4) **Journal Voucher (Form No. 14)**— For recording accrual base accounting, stores transactions, provisions, rectification entries (other than Bank/Cash A/c).

31. **Books of Accounts:**— All the accounting transactions shall be recorded in the following prime books of Accounts.

31.1) **Cash Book** (Both Main & Subsidiary)— For recording transactions through Receipts, Challans and Vouchers.

Form No. 15

31.2) <b>Journal Book</b> — For recording Journal Vouchers	Form No. 16
31.3) <b>Classification Register</b> (For Receipts & Payments)— For recording transactions of Receipts and Payments from Cash Book	Form No. 19 & 29
31.4) <b>Classification Register</b> (For Journal Vouchers)— For recording transactions of debits and credits from Journal Book.	Form No. 19-A & 20-A
31.5) <b>Functional/Sectional Ledger</b> — For recording function-wise income and expenditure	Form No. 17.1 & 17.2
31.6) <b>Main (Financial) Ledger</b> — For recording account headwise transactions both from Cash Books & Journal Book (through relevant classification registers.)	Form No. 18

### 32. Accounting Procedure:—

#### 32.1) Receipts—

32.1.1) All the amounts received in cash or by cheques are to be acknowledge by passing receipt. The amounts received by cash and cheque shall be treated as debit to "Cash" and "Cheques on hand" respectively. All the receipts shall have receipt book number and running serial No. Such receipts shall be signed by Cashier and/or the person so authorized by specific orders.

32.1.2 Receipt issued against cheques shall be subject to realization of cheques.

32.1.3) In case any receipt is cancelled for any reasons, all the copies thereof, shall be kept in the receipt book itself, with remarks (on all copies) as "cancelled" duly signed by the concerned.

32.1.4) In case of bound receipt books, only one receipt book shall be in use, at a time.

32.1.5) The accountant or any other responsible officer (so authorized) shall issue the receipt books (sequentially) to the Cashier for use.

32.1.6) Before issue of any receipt book for use, the Accountant and/or designated officer shall count the actual receipts in the book and certify that "This Receipt Book (Duplicate/ /Triplicate/Quadruplicate as the case may be) contains Receipt Nos. from \_\_\_\_\_ to \_\_\_\_\_.

32.1.7) All the used receipt books (counterfoils) are to be retained in safe custody of Accounts Department. The Accountant and/or designated officer shall ensure that no receipts are left unused removed or misused.

32.1.8) In no case duplicate or xerox copy of the receipt be issued to anybody. If any necessity arises, a certificate may be given by charging fees if any.

32.1.9) Stock of receipt books received and issued is to be maintained in (**Form No. 21**) (Control Register of receipt books).

32.1.10) All the receipts shall be with the common seal of the Municipality.

32.1.11) In case the facility of direct payment (of taxes etc.) to the banks is to be provided to the tax payers, the relevant bills shall be prepared in quadruplicate and shall be used as follows. One copy to be retained by the Municipality as document for demand. Three copies to be issued to the tax payers. The tax payer shall present three copies to the bank with amount of the bill. The Bank shall return one copy to the tax payer with appropriate endorsement for having received the payment. Out of remaining two copies the bank shall retain one copy and send one copy to the Municipality alongwith bank advise.

On receipt of such receipted bills the same shall be entered in the relevant DCB Register and Cash Book.

#### 33. Challans:—

33.1) The Collection clerk entrusted with the collection of Municipal Revenue shall prepare/maintain challan in the (**Form No. 8**) and Collection Register (**Form No. 22**).

33.2) A challan shall be prepared at the end of the day from the Collection Register.

33.3) Every Collection clerk shall remit his collections daily or at other prescribed periods at

the appointed time. While remitting the collection, he/she shall bring with him/her or send the challan and his/her Collection Register. The acknowledgement of the person receiving the amount in the Municipal office shall be taken on challan and in the Collection Register.

33.4) In case of remittances made directly to the Municipal office, the subsidiary Register in the **(Form No. 23 & 24)** shall be maintained for each kind of revenue collection. The entries in Subsidiary Register shall be made from the challans submitted by the collection clerks and the daily total be carried to the General Cash Book.

**34. Issue of receipts for payment by Money order/cheques/D.Ds:—**

34.1) All the amounts received by Money orders shall be maintained in **(Form No. 25)**.

34.2) For cheques/D.D. received a register shall be maintained in **(Form No. 26)**. All such amounts are to be accounted for issuing receipts in the prescribed forms. Entries in the Money Order Register shall be attested by the Chief Officer/Accountant or the officer duly authorized.

**35. Payment Vouchers:—**

35.1) All types of payments vouchers shall be duly attested by the Competent Authority by following procedure as per provisions vide **Para No. 46**.

35.2) It should however be ensured that all the entries in the Cash Book for payments in Cash/by cheque affecting cash and or bank balance are made by using/Preparing appropriate payment voucher only. For example even for remittance into the bank, withdrawal of cash from Bank, adjustment of bank charges, interest earned/credited by the bank, time barred cheques, dishonoured cheques, excess/shortage of cash etc., appropriate vouchers are to be prepared.

35.3) All the vouchers to be entered in Cash Book, shall have a serial number and date of payment.

35.4) All the paid vouchers are to be filed serially and kept in the custody of the Accountant.

**36. Journal Voucher:—**

36.1) These are to be prepared in the **(Form No. 14)** and used for

36.1.1) Accounting on accrual base.

36.1.2) Rectification of errors (not involving cash and/or Bank transactions).

36.1.3) Accounting of Stores Transactions.

36.1.4) Accounting of Depreciation.

36.1.5) Year end provisions.

36.1.6) All transactions not affecting Cash and/or Bank Balance.

36.2) All the journal vouchers shall be duly checked, approved and attested by the Chief Officer/Accountant or the Officer duly authorized to do so.

**37. Cash Book (General and/or Subsidiary) – (Form No. 15):—**

37.1) Cash Book is to be maintain/closed on daily basis. Thus, every day first entry in the Cash Book shall be of Opening Balance (Closing Balance of previous day).

37.2) Receipt side of the Cash Book shall be posted in the order of receipt numbers.

37.3) Even if any receipt is cancelled, it's numbered shall be entered in the Cash Book mentioning as 'cancelled' in the column of particulars.

37.4) Receipt side of the Cash Book shall represent Debit to Cash A/c or Bank A/c and Credit to all the respective accounts for which the amounts are received. Similarly the payment side of the Cash Book shall represent Debit to respective accounts against which payments are made and Credit to Cash or Bank account as the case may be.

37.5) At the end of the day that is after closing the Cash Book, balance of the cash in hand and cheques on hand shall be counted by the Accountant duly certifying having actually counted the balances.

37.6) In case of any excess of Cash Balance is found, it should be accounted for by preparing receipt with Appropriate (Suspense) Account. In case of any shortage of Cash Balance, voucher should be prepared with Appropriate/Suspense Account Head.

37.7) The excess/shortage of Cash Balance shall immediately be brought to the notice of the Chief Officer.

37.8) The Suspense Accounts for excess/shortages shall be cleared/adjusted after due verification.

37.9) In case, no posting error is noticed, the Chief Officer after following prescribed procedure shall issue orders for recovery of shortage of cash from the concerned clerk/cashier as the case may be.

37.10) Similarly, if no posting error is noticed, the excess cash shall be treated as 'Miscellaneous Revenue.' However, the Chief Officer with the help of the Accountant, shall investigate the excesses and record his observations before issue of orders for clearing Suspense Account.

37.11) Opening and closing balances in case of each and every Bank Account are required to be worked out on day to day basis. Hence following procedure be followed.

37.11.1) Separate Cash Books be maintained for each Bank A/c with due care in giving voucher numbers.

37.12)

37.12.1) The Cash Books shall be in the form of bound book having serial page numbers.

37.12.2) Before starting use of blank Cash Book, Accountant shall count the page nos. and certify having done so.

37.12.3) The completed Cash Books shall be in the custody of Accountant, who will ensure/certify that no page is missing/torn out etc.

37.13) All the Cash Books are to be checked and attested by the Accountant.

### 38. Journal Book:—

38.1) It is to be written in the chronological order of Journal Voucher Nos.

38.2) It is to be closed at the end of the month.

38.3) At the end of the month, the totals of debit and credit must be equal.

38.4) It is to be checked and attested by the Accountant.

38.5) The completed Journal Books shall be in the custody of the Accountant.

### 39. Classification Register:—

39.1) For the purpose of administration and for preparing Receipt and Payment A/c (**Form No.27**), the items of receipts and payments posted in the Cash Book shall be classified through subsidiary classified abstract in (**Form No. 19 & 19.1**). One such abstract shall be maintained for receipts and another for payments.

39.2) Similar but separate Abstracts may also be prepared for debit and credit accounts in the Journal Book. (**Form No. 20 & 20.1**).

39.3) In order to ensure accuracy, the following procedure shall be followed for Cash Book transactions –

"Opening Balance of Cash and Bank Balance plus total of receipts during the month" shall be equal to Total of payments during the month plus Closing Balance of Cash and Bank A/c.

39.4) In case of classification of Journal entries, the total of debit shall be equal to total of credit.

### 40. Functional/Subsidiary Ledger (**Form No. 17.1 to 17.2**):—

40.1) This Ledger is to be maintained monthly on the basis of functional classification of Receipts and Payments as totalled up at the end of the month.

40.2) The accounts pertaining to Revenue Receipts and Payments (expenditure) will have no Opening Balances (at the beginning of the year).

40.3) The Receipt and Payment A/c (**Form No. 27**) and Budget (**Form No. 2**) be prepared on the basis of totals of this Ledger.

40.4) Separate folio is to be opened for each function wise account head i.e. Function Head + Major Head + Minor Head + Detailed Head.

### 41. Main Financial Ledger (**Form No. 18**):—

41.1) This Ledger shall have posting both from classification of Receipts and Payment (Cash Book Entries) and classification of Journal entries.

41.2) This Ledger is to be maintained with a separate folio for Major plus Minor A/c head. (i.e. excluding functional heads and detailed heads).

41.3) Each Major and Minor head will have posting of functional balances.

41.4) This Ledger is to be totalled up monthly with bringing out progressive balances also.

41.5) This Ledger will have opening balances at the beginning of the Ledger taken out from last years Balance Sheet.

41.6) The totals of Debit balances shall be equal to totals of credit balance.

41.7) The Annual Accounting statements are to be drawn on the basis of this Ledger.

**42. Statement of Accounts:**— The following statements of Accounts shall be compiled at the periodicity shown.

42.1) Trial Balance— Monthly/  
Quarterly & Annually **Form No. 28**

42.2) Receipt and Payment  
A/c— Monthly, Quarterly &  
Annually **Form No. 27**

42.3) Income & Expenditure  
A/c (with Schedule Nos. I-1  
to I-18)— Annually **Form No. 29**

42.4) Balance Sheet (with  
Schedule Nos. B-1 to B-20)—  
Annually **Form No. 30**

**43. Before preparing statement of Accounts  
that is before compiling accounts, following  
action is to be ensured:**—

43.1) In case of Receipt and Payment A/c (which represents only Cash Receipts and Cash Payments) it is to be ensured that all the Receipts and all the Vouchers effecting Cash and Bank Balances are duly accounted for in the Cash Book and Cash Book is duly totalled up.

43.2) Before preparing other statements viz. Trial Balance, Income and Expenditure A/c and balance sheet, following accrual base transactions are to be duly accounted for by preparing Journal Vouchers.

43.2.1) Outstanding payments (of both of Revenue and Capital Expenditure).

Suppliers  
Contractors  
Employees  
Others.

43.2.2) Outstanding Income (Unbilled revenue).

43.2.3) Prepaid Expenses.

43.2.4) Bad and Doubtful Debts.

43.2.5) Depreciation.

43.2.6) Excess/shortages noticed on physical verification of stock and or fixed Assets.

43.2.7) Differed Revenue Expenditure.

43.2.8) Capital work in progress items completed during the year, forming Assets.

43.2.9) Interest on advances to the employees if any.

43.2.10) Interest payable (on loan).

43.2.11) Interest accrued but not received (on investments).

**44. Ledger Closing Entries:**—

44.1) The difference between Income and Expenditure represents surplus (Income is more than Expenditure) or deficit (if Expenditure is more than Income) and is to be transferred to Balance Sheet (surplus as Liability, Deficit as Receivables).

44.2) The balances under Income and expenditure are for the year of Accounting only, and not to be carried forward as Opening Balances of next year. Hence, these balances are to be squared up by transferring to Income and Expenditure A/c.

**45. Submission of Accounts:**—

45.1) Subject to the provisions of the Act the Quarterly and Annual Receipt and Payment A/c as well as Annual Income and Expenditure Account and Balance Sheet shall be laid before the council on the due dates.

45.2) The Annual Accounts shall accompany the Administration Report of the Council.

45.3) These accounts shall be open to public inspection and shall be published in such manners as the Municipality may prescribe in this behalf vide section 99 of the Act.

45.4) Copy of Administration Report shall be laid before the Auditor at the time of the annual audit of the accounts.

**46. Payments (for expenditure):—**

46.1) All the bills or other vouchers presented as a claim against Municipality, except a voucher pertaining to recoupment of the permanent advance or to fixed recurring charges, shall be received in Accounts Department and entered in a register of bills in (**Form No. 31**). The bills shall then be sent to the concerned Departments for scrutiny and admission or rejection of the claims and return to Accounts Department. When the claims are admitted, the concerned department head shall prepare a payment order in (**Form No. 32**) and forward the claim (bill) and pay order to Accounts Department. The Accountant shall then get Payment Voucher (**Form No. 9**) prepared and shall examine it and if the claims are admissible and if the claim are sanctioned by the Competent Authority (as defined in the rules of Municipality) and if the signature is true and in order, shall obtain the sanction of the Chief Officer who shall then make a order for payment at the foot of the Voucher and sign it. The officer making a payment order is personally responsible that the voucher is complete and affords sufficient information as to the nature of the payment being made.

46.2) After the bill has been passed by the Committee or the Chief Officer as the case may be and the order to pay endorsed thereon, the procedure prescribed below shall be followed for payment of the bill. The bill when paid by the cheque, the cheque shall be crossed as "A/c Payee only" The cheque No. and Bank code shall be noted on the voucher at appropriate place. A note of payment shall then be made in the bills register (**Form No. 31**) under the signature of the Accountant.

46.3) At the end of each month, the Chief Officer/Accountant or other officer duly authorized shall examine and ensure that all the bills for the month have been properly vouchered for and the sub-vouchers have been so defaced as to prevent the possibility of their being use in support of any other claim.

46.4) In case of establishment claims especially T.A. claims/Medical Reimbursement bills etc. where amounts are claimed by the employees, separate/claimwise registers be maintained in (**Form No. 33**) and claims settled following aforesaid procedure. Such registers be monitored by the Head Clerk and scrutinized by the Accountant.

46.5) Cheques should be handed over or sent to payee only on acknowledgement on the spot or Advance Receipt.

**47. Cheques/cheques books:—**

47.1) When new cheque books are obtained from the Bank (as well as earlier unused cheque books), the same shall be kept under lock and key in the personal custody of the drawing officer. The cheque books should never be kept in the custody of the cashier.

47.2) As soon as a cheque book is obtained from the bank, the drawing officer shall thoroughly check the serial numbers of all the cheques as well as relevant particulars and maintain a Cheque Book Control Register (**From No. 34**) under his dated initials.

47.3) Unless a cheque book in use is duly exhausted, no new book be brought into use.

47.4) More than one cheque book having different series of cheque Nos. should not be brought in use.

47.5) The drawing officer and/or the person responsible for safe custody of the cheque books, shall hand over a cheque book in use to the cashier daily, for preparation of cheques. At the end of the day, the cheque book shall be returned by the cashier for safe custody.

47.6) When cheques are issued, necessary entry is to be made in the cheque issue register (**From No. 35**).

47.7) The cheque signing officers shall ensure that the amounts for which cheque is drawn is as mentioned on the Payment Voucher.

47.8) The cheque signing officers while signing the cheques shall ensure that the serial order of the cheques is maintained. When a cheque is cancelled such order may be broken. In such cases, the cancelled cheques should be kept in the cheque book itself after drawing two diagonal lines on this cheque and with specific remarks/stamp of cancellation of the cheque duly punched on place of signature.

**48. Accounting of Stale cheques:—**

The cheques issued but not encashed during the validity period, are stale cheques. Details of such cheques (as ascertained from Bank Reconciliation Statement) are to be entered in the 'Stale Cheque Register' (**Form No. 36**). For

accounting of such amounts, an adjustment Voucher (**Form No.9.3**) shall be prepared and accounted for in the Cash Book. The entry for this, shall be Bank A/c Dr. and Stale cheques A/c Credit. The fresh cheque shall be issued by preparing fresh payment voucher debiting stale cheque A/c and crediting Bank A/c. However, before issuing such fresh cheque, old cheque be obtained & cancelled.

#### 49. Accounting of Dishonoured Cheques:—

If any cheque is dishonoured, the Bank intimates this, giving reasons. The particulars of such cases shall be entered in the Dishonoured cheque Register (**Form No. 37**). An adjustment Voucher (**Form No. 9.3**) should be prepared for this and accounted for. The fact of dishonoured cheques should be intimated to the concerned drawee of cheque asking him to pay the amount in cash. Action as per provision of negotiable instrument Act may also be taken. The Bank charges debited by the Bank, in such cases, should also be recovered from the concerned party.

#### 50. Bank Reconciliation Statements:—

Many a times, the bank balance as per cash book and as per bank pass book/bank statement, differs. The reasons for this like cheques issued but not presented, cheques deposited but not credited by the bank, entries of dishonoured cheques, bank charges etc., not taken in the Cash Book, etc., are to be located in detail by comparing Cash Book entries and entries in the Bank Pass Book/Statement. Hence, in case of all the bank accounts, a Bank Reconciliation statement (**Form No. 38**) shall be prepared every month. The following procedure should be followed for this.

50.1) Bank Reconciliation statement shall be prepared by a person other than cashier.

50.2) Drawing officer shall ensure that such statements are prepared by 10th of next month and duly checked by the Accountant or Officer authorized to do so.

50.3) All Bank Reconciliation statements shall be kept with the Accountant to avoid any corrections/manipulations.

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#### CHAPTER - 5

Octroi, Terminal Tax and Toll

51. In case of collection of Octroi made at a Naka, a receipt shall be issued in (**Form No. 39**)

taken out of a printed book containing the receipt forms in double side carbon duplicate. The carbon duplicate shall be made over to the party concerned and the original receipt shall be retained in the office for record. In Municipalities where check nakas are established the receipt shall be made in double sided carbon triplicate and the duplicate and triplicate receipts shall be handed over to the importer.

52. In cases where bye-laws provide for recovery of deposit for goods imported in closed parcels or boxes which cannot be opened without difficulty, damage or inconvenience to the importer, a receipt for the amount recovered as deposit shall be given in (**Form No. 40**).

53. Particulars of receipts for Octroi shall thereafter be posted into a Collection Register in (**Form No. 41**). The entries in this register shall run in the serial order of the receipts issued and totalled at the end of the day. The register shall be signed and dated by the Naka Clerk. He shall then prepare a challan for the day's collections in (**Form No. 42**) and send it to the head office along with the remittance.

54. For Octroi deposits, the Naka Clerk shall prepare a challan in (**Form No. 43**) with full details of receipts issued.

55. **Outdoor Inspection:**— If an Octroi Inspector on checking an Octroi receipt or pass, and verifying the entries therein by inspection of goods, finds that the full amount of Octroi has not been paid and collects the undercharge, he shall grant the importer a receipt in (**Form No. 44**).

#### 56. Import-by Railways:—

56.1) When an importer receives the railway receipt of goods consigned to him, by Railway, and if he is required by provision in the bye-laws to take or send it to the Head Octroi Office with the invoice or in the absence of the invoice with a written declaration of the details of the consignment, the receipt and the invoice or declaration, in respect of goods liable to Octroi duty shall be abstracted into a Railway Invoice Register to be kept in (**Form No. 45**). The railway receipt and the invoice shall be stamped with a municipal stamp and returned to the importer to enable him to obtain his goods from the railway. The declaration shall be stamped and filed in the head octroi office.

56.2) The entries in the Railway Invoice-Register (**Form No. 45**) shall, where the Railway

Authorities agree, be compared periodically with the Railway records by a person duly authorized by Municipality in this behalf and a certificate of such comparison shall be recorded in the register.

**57. Remittance of Collections to Head Office:—**

57.1 In Municipalities, in which there is no Collecting Octroi Inspector, the Clerk at each Naka shall take his cash or cash box, challans duly certified by the Octroi Inspector after verification with the receipts, transit passes and Collection Register, to the head octroi office or the Municipal office, on daily basis at fixed hours.

57.2) Similarly, in Municipalities where the Octroi Inspector himself takes the remittance, each Inspector shall prepare a challan in detail showing the amount of each receipt separately and take it and his collections together with the Collection Register to the head octroi office.

57.3) The entries in each of the Collection Registers and challan of the Clerk or the Inspector shall be examined in detail by the Octroi Superintendent. The totals of the remittances of each Naka shall be worked out and agreed with the cash tendered by the Inspector. A certificate of agreement shall be endorsed on each challan and the collection registers under the signature of the Superintendent and the total collections brought to account as prescribed in **Rule 58** below.

**58. Cash shall be brought to account as follows:—**

58.1) If the Treasurer in head office of the Municipality receives the collections, the Accountant shall ensure that the amounts of each challan are entered into a subsidiary register in **(Form No. 23 & 24)** and then carry the total to the General Cash Book and remit the amount to the Bank in the usual way.

58.2) If the Octroi Superintendent receives the collections, he shall enter them under the appropriate columns of the Collection Register to be kept by him in **(Form No. 46)**. He shall also show the amount remitted to the municipal office in the respective column. The register shall be closed daily and the money remitted to the municipal office with the register and a challan in **(Form No. 47)**. The Accountant or the Treasurer shall receive the money remitted by the Octroi Superintendent and bring it to account in his General Cash Book. He shall acknowledge receipt

of the remittance in the Octroi Superintendent's Collection Register and shall retain the challan as a voucher for his entry in the General Cash Book. The head of the Municipal office or other officer duly authorized in this behalf shall check the Collection Register once a month with the Naka challans and test the daily totals and sign the register in token of having done so.

58.3) The challans shall be filed in order of date of receipt and the particular order of Nakas. They shall be numbered and these numbers shall be quoted in the General Cash Book and/or the Collection Register of the Octroi Superintendent, as the case may be.

**59. Goods in Transit:—** The receipt to be furnished in respect of goods in transit shall be in **(Form No. 48)** and the procedure prescribed in the municipal rules shall be observed in sanctioning refunds on such goods.

**60. Refund of Deposits:—** The adjustment and refund, if any, of deposits in respect of goods in transit and goods which are assessed on production of invoices shall be made at the head octroi office according to the rules authorizing such refunds. The applications for refunds in respect of goods which are assessed on the production of invoices shall be in **(Form No. 49)** and refunds of deposits shall be watched through a register in **(Form No. 50)**.

**61. Account Current:—**

61.1) Whenever firms, or individuals allowed to have an account current under section 137 of the Goa Municipalities Act, 1968 being goods, within municipal limits, a declaration in **(Form No. 51)** signed by the Manager of the firm or individual shall be presented at the import Naka. On receipt of the declaration, the Naka Clerk shall see that the name of the Manager or individual who has signed the declaration is borne on the list of firms or individuals allowed to have an account current and if so, he shall, on satisfying himself, see that the goods agree with the details entered in the declaration and fill up the certificate at the foot thereof. He shall grant the presenter of the declaration, a pass in **(Form No. 52)**.

61.2) He shall send the declaration to the head octroi office where it shall be examined to see that the certificate covers the details of the declaration. The declaration shall then be filed

separately under the name of each firm or individual.

61.3) From the declarations, an account of the amount of Octroi due from each individual or firm shall be prepared in (**Form No. 53**). If goods are in closed boxes or parcels and are subject to assessment on their invoice price, the amount of Octroi shall be entered in the account current on receipt of invoices from the importer and after examination of the contents of the consignments. For every sum adjusted against the deposit of the importer a receipt in (**Form No. 39**) shall be issued to him.

62. **Terminal Tax:**— The procedure laid down in the foregoing rules regarding Octroi shall apply to the accounting, supervision and inspection of sums collected as Terminal Tax.

### 63. **Toll:**—

#### 63.1) **Toll Tickets**—

63.1.1) The Toll tax shall be collected by means of face value tickets. Such tickets shall be in (**Form No. 54**) without counterfoils and in different colours for different rates. Each kind of tickets shall be bound in books of hundred each and shall bear consecutive numbers printed or machine-numbered and stamped with the Municipal seal.

63.1.2) A Stock account of the face value tickets shall be maintained in (**Form No. 55**) separately for each denomination. The stock of tickets shall be kept under proper security arrangements. At the end of each year an agreement shall be effected between the value of the opening balance of the tickets plus the value of tickets received from the press during the year and the amount realized plus the value of unused tickets. The closing balance of the unused tickets in the previous year shall be carried over, as the opening balance for the succeeding year.

63.1.3) The tickets shall be issued to the Collection Clerk and the total value of the tickets so issued should be treated as an imprest in his name.

63.1.4) The face value tickets issued by the Collection Clerk should be defaced by him, when issued to the tax payer, so that they may not be used again.

#### 63.2) **Toll Collections**—

63.2.1) The daily collections shall be transcribed into a collection register in (**Form No. 56**). At the close of the day, this register shall be totalled and a challan in (**Form No. 42**) shall be prepared for remittance of collections in the Municipal office.

63.2.2) Collections on account of toll tax shall be verified by the Octroi Superintendent or Terminal Tax Superintendent and shall be brought to account, by them and Accountant.

63.2.3) Personal Ledger account shall be maintained in the name of each clerk entrusted with the collection of the tax. The physical verification of the unused face value tickets with the clerk shall be done once a month."

## CHAPTER - 6

### Taxes on Buildings and Lands and Other Taxes and Cesses

64. **Assessment List:**— For the purpose of determining the demand on account of an assessed tax, an assessment list prescribed in section 111 of the Act shall be prepared in (**Form No. 57**).

65. The following instructions shall be observed in the preparation, completion and authentication of the assessment list besides those prescribed by the Act:—

65.1) The arrangement of entries in the Assessment List shall be first according to wards and thereafter according to serial numbers of buildings or lands or both. A separate register for each ward may be prepared, an abstract of assessment of all wards being given in the assessment list of the last ward, or a summary register of assessment.

65.2) If each of the tenements, forming part of a property being the same number is separately assessable, such tenements shall be marked with suffixed 1, 2, 3, etc., added on to the number of the number of the property (e.g. 278.1, 278.2, 278.3 etc.)

65.3) If the mode of assessing the tax is different for different kinds of property the necessary particulars shall be given in the assessment list by providing additional columns in order to arrive

at the correct value of the property or to determine the amount of the tax leviable.

65.4) If in any case the property is exempted from the payment of the tax, the grounds of such exemption shall be given in the remarks column of the assessment list. In no case shall property, except from general taxes under the Act or rules, omitted from the assessment list.

65.5) The register of objections prescribed by section 115(2) of the Act shall be in (**Form No. 58**). The result of the investigation and disposal of objections shall be duly noted in the register and on the applications under the initials of the Appellate Officer or of the presiding officer of the Committee appointed for the purpose and any amendment in accordance with such result shall at the same time to be recorded in the columns specially provided for in the list. The totals of the list shall be taken and the list shall be authenticated and a certificate endorsed as required by the Act.

65.6) A statement of houses for which completion certificates were issued during the month shall be furnished by the department which grants permissions to the Collection Department at the end of each month. For this purpose a Register of Building Permissions in (**Form No. 59**) shall be maintained by the department which grants permission. The applications for permissions shall be entered in the register in the order in which they are received. The Sanitary Inspectors and the Tax Inspectors shall also furnish monthly statement to the tax Department showing for their circles, all cases of new buildings or enlargements of existing buildings noticed by them.

65.7) Every change in the demand due to any building having been constructed for the first time, rebuilt or enlarged or entirely or partially demolished shall be first entered in a register of increases or decreases to be maintained in (**Form No. 60**) and shall then be incorporated in the column. "Results of Appeal or Alterations" of the assessment list by necessary amendment which shall be duly attested by the head of Municipal office or other officer duly authorized. In the course of this attestation the numbers of entries in the register of increase and decrease shall be quoted in the assessment list in the remarks column against the entries corrected. The difference between the original and the new assessments shall be entered in the columns "Plus and Minus"

as the case may be, any excess over the original being posted in the former and any deficiency in the later column. The totals of the columns for increase and decrease shall be struck and the net increase or decreased shall be carried over to the abstract prepared at the end of the assessment list for working out the total assessment for the year.

#### 66. Demand Register:—

66.1) Immediately after the assessment list has been completed and authenticated, the demand register for the year shall be opened in (**Form No. 61**). Where there are several wards, the register may be maintained for each ward, an abstract of demand, collections, arrears, etc. of each ward being given in the register of the last ward or in a separate register in order to work out the total demand, collections, arrears, etc., for the town or city.

66.2) The entries in the demand register shall be serially arranged as in the assessment list. The arrears shall be brought forward from the previous year's register. The amount and the year to which they pertain may be entered separately if required. The column "current demand" shall be posted from the assessment list and may be sub-divided according to the installments prescribed for payment. After the demand columns have been duly completed, a certificate signed by the head of the Municipal office shall be given in each volume to the effect that he has satisfied himself that the entries of demands have been correctly brought over from the previous year's demand register. The column for "collections" shall be posted as the recoveries are being made from the carbon duplicates of receipts or from the entries in the collection register according to convenience. Those for remissions, writes off, etc., shall be posted from the connected documents, and brief notes of relevant sanctions shall be made against the entries concerned in the remarks column under the signature of the Tax Inspector, Superintendent or the Chief Officer. These postings shall be examined from time to time by the Tax Superintendent or other duly authorized officer to see that the work is done promptly. The balances, wherever outstanding, shall be worked out at the end of the year.

66.3) At the end of the year when all the necessary entries in the demand register have been made, the totals of all amount columns on

each page shall be cast and carried over to an abstract at the end of the register and the totals checked by a person other than the poster.

66.4) No corrections in the demand register shall be made except under the orders of the Tax Superintendent or the head of the Municipal office and shall be duly attested.

66.5) Based on the bills issued and after making relevant entries in the Demand Register, a Journal Voucher shall be prepared for accounting of demand raised.

67. **Bills:**— When demands have been posted in the Demand Register, bills shall be prepared in **(Form No. 62)** and presented to the tax-payers. The number and date of issue of the bill shall be quoted in the column Nos. 2 & 3 of the Demand Register.

#### 68. **Collection of Taxes:**—

68.1) As soon as any sum is received by the tax collector a receipt in **(Form No. 1)** duly signed and dated shall be issued out of a printed book containing the receipt form in duplicate by using double sided carbon. The carbon duplicate shall be made over to the party concerned and the original receipt shall be retained in the office for record.

68.2) When two or more installments of taxes or other Municipal dues are recoverable from a party and when payment of only one installment is received it shall be credited against the earliest installment due.

68.3) The particulars of each receipts issued shall be posted into a Collection Register in **(Form No. 63)**. The entries in this register shall run in serial order of the receipts issued, and be totalled at the end of the day and signed by the Tax Collector. He shall at the same time prepare a challan in **(Form No. 42)** for remittance of his collections to the Tax Department or the Municipal office as the case may be. In the challan, he shall show merely the total receipts of each tax and the grand total of collection. The officer receiving collections shall pass an acknowledgement of their receipt in the Collection Register and on the last receipt.

69. Before collections are received in the Tax Department or remitted to the Bank, the Tax Department shall arrange that the entries in the

collection register are compared with the original receipts, totals in the register are tested, agreement with the challan figure is effected and a certificate of these checks having been applied is recorded, under the signature of the person applying the checks.

70. The daily collections of each ward or circle shall be brought to account in the manner laid down for Octroi collection.

71. **Notices and Distress Warrants:**— Notices of demand and distress warrants required to be issued under sections 146 and 147 of the Act shall be numbered consecutively and bound in books.

72. A register of notice and warrant fees shall be maintained in **(Form No. 64)**. Entries of demand shall be made from the notices issued and from the warrants issued or distress or attachment made.

73. The procedure for the collection and accounting of notice and warrant fees shall be the same as that prescribed for the house-tax.

#### 74. **Remissions and Writes-off:**—

74.1) Remission of taxes shall be allowed in accordance with section 162 of the Act and the rules framed thereunder. Notices of vacancies and other applications from tax-payers in this connection and orders passed thereon by the competent authority as prescribed in the Act or in the rules and bye-laws of the Municipality, after due enquiries and report by the Tax Department, shall be filed in serial order and according to wards.

74.2) All refunds in consequence of remissions duly sanctioned by competent authority and refunds of excess recoveries of taxes shall be noted against the items concerned in the respective column of the Demand Register to prevent double payments of such refunds.

#### 75. **Special Sanitary Cess:**—

75.1) On receipt of an application from the owner or occupier requesting the Municipality to arrange for the cleansing of his latrine, premises or compound, the Municipality shall issue a notice in **(Form No. 65)**, to the owner or occupier stating that the service will be rendered from a specific date and fixing the amount of the cess to be levied

according to the sanctioned scale. These notices with their counterfoils shall be kept in bound books and shall be machine numbered in a consecutive series. Where the rules provide for recovery of installments of the cess in advance, the service shall not be commenced until the payment of the cess is made in advance. In such cases, the amount of the cess shall be presented by the applicant with his application and the service of the notice referred to above is not necessary.

75.2) The Demand Register of the cess shall be maintained in (**Form No. 66**). For the first year it shall be prepared from the notices or applications in cases of pre-payments; additions and alterations being made from time to time with reference to the notices issued and objections received during the year. For subsequent years, the Demand Register shall be written up from the previous year's register as finally corrected and additions and alterations shall be made during the course of the year in the same way as above.

75.3) Notices from cess payers for discontinuance of the service received shall be numbered in a separate consecutive series, and filed separately. As soon as orders have been passed on a notice, the necessary alterations shall be made in the Demand Register in the column of demand with a note of the date from which the service is to be discontinued, and such entry shall be attested by an officer duly authorized.

75.4) Reports of Sanitary Inspectors showing new services undertaken and those discontinued during a quarter shall be in (**Form No. 67**). These reports shall be compared with the notices issued by the Municipality or with the applications in case of pre-payments and notices received from the parties for discontinuance.

76. In case where the cess is based on the letting value or other valuation of the buildings or lands to be charged, it shall be assessed along with the taxes assessed on such letting value of valuation.

77. **Special Water Rate:**— A register of connections shall be maintained in (**Form No. 68**) wherein the particulars of connections, etc., shall be filled from the details given in the reports of the Engineer, Water Works Superintendent or other officer in charge of water works on the

applications of the parties. Each entry in the register and any change shall be attested by an officer duly authorized, in the remarks column.

78. A Meter Book in (**Form No. 69**) shall be kept for all metered connections. After all the meters have been read, the book shall be sent to the Municipal office before a prescribed date of each month to enable the necessary entries to be made in the Demand Register. The Meter Book shall be returned to the water-tax department immediately thereafter.

**79. Charge for Water:—**

79.1) The Demand Register on account of water charges shall be kept in (**Form No. 70**). The serial number of the entry in the Register of Connections and number of the Meter Book in case of metered connections, shall be entered in the Demand Register.

79.2) When the Municipality charges for water on the basis of the size of ferrule, the number and size of ferrules shall be entered in (**Column 6**) of the Demand Register.

79.3) When the Municipality charges for water according to the quantity registered by a meter, the number of litres shall be entered in (**Column 6**) of the Demand Register.

79.4) When the Municipality supplies water and charges for the same by compounding with the consumer for a fixed payment, the particulars of composition and the sanctioning orders shall be noted in the Demand Register (**Column 6**).

79.5) When the Municipality supplies water for garden, agricultural, irrigational and other non-domestic purposes and charges for the same on the area supplied with water, the area of land so watered shall be entered in the Demand Register (**Column 6**).

79.6) When the Municipality supplies water for building purposes otherwise than through a meter and the charges for the same are based on the actual measurements of the building work done, the measurements shall be entered in the Demand Register. In cases in which the charges are made on the estimated value or measurements of the buildings, which are proposed to be erected, the amount of the charges shall be recovered in advance.

**80. Rent of Meters:**— Where rent of meters is chargeable, the demand register shall show the number of other distinguishing mark of the meter.

**81. Other Receipts:**— Other receipts pertaining to water works are fees for house connections, sale of pipes and fittings, charges for repairs, sale of cindres, ashes and other rejected articles and miscellaneous receipts which shall be paid direct at the municipal office and necessary particulars shall be given in the receipt and its duplicate to admit of the transactions being easily identified. If a demand is not settled as soon as it occurs, adjustment shall be watched through the register of miscellaneous demands and collections. In respect of work for which fees are recoverable in advance, the Engineer or the Water Works Superintendent shall not entertain any applications unless they are accompanied by a receipt of the municipal office in token of payment of the amount due.

**82. Miscellaneous:**— A census of the house connections shall be undertaken at least once a year by the Water Works Inspectors or other officials deputed by the municipality to see that no connections have escaped the levy of the tax. When connection is temporarily cut off, a note to this effect shall be made in the demand register but no entry need be made in the Register of Connections.

**83. Tax on Vehicles and Animals:**— The demand register for tax on vehicles and animals shall be kept in **(Form No. 71)**.

83.1) A statement of demand containing

(i) name of person liable to tax,  
(ii) conveyance or animal maintained,  
(iii) the rate of the tax leviable and  
(iv) the amount of tax due, shall be prepared by the Inspectors under the supervision of the Tax Superintendent and scrutinised by the Chief Officer or the controlling committee. After it is approved by the committee, the demand as shown in this statement shall be posted in the demand register. Any further additions to the demand shall be made in the register from the monthly or quarterly reports from the collecting clerks or Inspectors.

83.2) Notices received from persons disposing of or ceasing to use, conveyances shall be numbered consecutively and filed separately after

necessary notes as to the discontinuance of the conveyance, etc., have been taken up in the demand register in support of remissions or refunds of the tax sanctioned.

84. When tax is received from the owner of a vehicle or animal, a receipt shall be issued in **(Form No. 12)**.

**85.1 Pilgrim Tax:**—

85.1.1) The Pilgrim tax shall be collected by means of face tickets. Such tickets shall be in **(Form No. 72)** without counterfoils and in different colours for different rates. Each kind of tickets shall be bound in books of one hundred each and shall bear consecutive numbers printed or machine-numbered and stamped with the Municipal seal.

85.1.2) The tickets shall be issued to the Naka Clerk and the total value of the tickets so issued should be treated as an imprest in his name.

85.1.3) The face value tickets issued by the Naka Clerk should be defaced by him, when issued to the tax payer, so that they may not be used again.

85.2) A general stock account of the total receipts and issues of Pilgrim ticket books of each denomination shall be maintained separately in **(Form No. 55)**. At the close of each fair, an agreement shall be effected between the value of the opening balance of tickets of each denomination plus the value of the tickets if any, received from the press and the amounts realized plus the value of unused tickets. The closing balance of the unused tickets shall, unless destroyed according to the Municipal rules, be carried over as the opening balance of the next fair. If under the rules or bye-laws of the municipality, the unused tickets are required to be destroyed, they shall be destroyed under the supervision of an officer duly authorized by the municipality in this behalf and ascertain to that effect shall be recorded by him in the register.

85.3) At the end of the day or whenever remittances are made during the course of the day the Naka Clerk shall prepare a challan in **(Form No. 42)** showing inter alia the number of tickets issued by him and the value thereof. He shall send the cash together with the challan to the Octroi or Tax Superintendent or to the Municipal office in accordance with the rules or bye-laws in force. The remittances shall be verified

and the cash collections counted and brought to account in the manner laid down for Octroi collections.

86. In connection with the maintenance of the Pilgrim Fund Account and the allocation of the Pilgrim tax receipts the following instructions shall be observed:—

86.1) All collections of Pilgrim tax and other receipts shall in the first instance be credited to the head "Deposits — Pilgrim Receipts" in the municipal accounts.

86.2) The Pilgrim Committee entrusted with the management of the fairs will meet all direct charges from the balance at the credit of the Pilgrim Fund Account or if there be an insufficient balance, from the advance to be obtained from time to time from the General Account of the Municipality. Such advances shall be adjusted before the close of the year.

86.3 The head "Deposit — Pilgrim Receipts" referred to at (86.1) above shall be cleared at the end of the year, after adjusting all indirect and such other charges as may be fixed by the municipality with the approval of the Director under section 86 (c) (ii) of the Act, by transferring the balance to the Pilgrim Fund Account.

87. **Tax on Dogs:**— The demand and collection of a dog tax, if the tax is not collected by means of licenses, shall be in accordance with the procedure laid down for the tax on vehicles and animals with suitable modifications in the headings of the forms of demand register.

#### 88. **Procedure of Collections and Accounting of Cesses:**—

The procedure for the

- (i) issue of bills,
- (ii) collection and remittance,
- (iii) posting of demand register,
- (iv) recovery by process, and
- (v) remissions and writes off prescribed for assessed taxes shall apply be applicable to all cesses, with necessary charges if any.

89. **Register of Refunds, Remissions and write offs:**— This is to be maintained in (Form No. 73).

#### CHAPTER - 7

##### Miscellaneous Revenue

90. **Licence Fees:**— Licence fees shall be recovered in advance and accounted for as mentioned below.

91. Licences in (Form No. 74) be issued as soon as the fee or tax is paid. The amount thus collected shall be entered in a register of licences in (Form No. 75). If necessary separate pages may be set apart for different kinds of licences.

##### 92. **Permit fees:**—

92.1) The fees for permission for temporary erection, or for putting up any projection or for temporary occupation of any public street or other land vested in the municipality shall be payable before the permit is issued.

92.2) A permit shall be issued to the applicant for permission in (Form No. 76) and particulars shall be noted in Miscellaneous Demand Register in (Form No. 77).

92.3) On the permission being granted, the application for temporary erection on or occupation of a public street or other land vested in the municipality shall be sent to the Inspector for verification and report of the area actually used or occupied by the applicant. The Inspector shall report the date of final removal of erection or of vacating the land.

92.4) The applications shall be filed in serial order of their dates of receipts with notes of permission granted and quotation of the number of receipt issued in each case.

93. The procedure for remittances, collections and check to be exercised over receipts prescribed for taxes shall be applicable to these receipts.

94. **Fees and Revenues derived from Market and Slaughter Houses:**— In the case of stallage or other rents of any municipal market or slaughter house, the account procedure for demand and collection of dues shall be the same as that prescribed for rents of buildings and lands with suitable modifications in the form of the Demand Register (Form No. 77).

95. When fees are levied and collected departmentally they shall be recovered by means

of receipts in carbon duplicate or, face value tickets with foil and counterfoil in different colours for different rates shall be used. In the latter case, a stock account of the face value tickets shall be maintained in (**Form No. 55**). The procedure prescribed for keeping the account of Toll Tax shall apply in this case also.

96. The daily remittances of collections made by the collecting clerks shall be accompanied by a challan in (**Form No. 42**) showing in details the number and value of each kind of ticket actually issued. The treasurer or other person receiving collections shall pass an acknowledgment of such remittances.

97. A personal ledger account in (**Form No. 78**) shall be opened in the name of each clerk entrusted with the collection of revenue by means of face value tickets. The account shall be debited with the number and value of each kind of tickets issued to each clerk and credited with the amount of his collections paid daily into the municipal office. The balances of tickets in his hand shall be struck at the end of every month.

98. When the fees are framed out, the demand and recovery of the installment shall be watched through a register of miscellaneous demands, in (**Form No. 77**).

#### 99. Rents of Land and Buildings, etc:—

99.1) A demand register for rents of lands and buildings shall be maintained in (**Form No. 79**) separate pages being set apart for rents of buildings and lands. A separate number shall be allotted to each plot of land, and noted in the register. A similar procedure shall be adopted for buildings bearing municipal numbers. The arrears of rent, if any, shall be brought over from the register of the previous year.

99.2) A receipt in (**Form No. 1**) shall be issued to the lessee for payment of rent. The daily collections shall be recorded in a collection register in (**Form No. 80**) and remitted to the office with a challan. An acknowledgment of the treasurer or other person authorized to receive such collections shall be obtained in token of receipt of such remittances.

99.3) The collections of arrears and dues shall, as soon as they are made, be posted in the rent register from the duplicates of receipts. The orders for remissions, if any, and reports regarding

vacancy, etc., shall be quoted in the column provided against the entries concerned. The outstanding shall be worked out at the end of the year, and provided in the accounts as outstanding income.

99.4) The leases and rent notes obtained from lessees shall be serially numbered and filed separately for each kind of lease.

100. **Miscellaneous Sales:**— For recording transactions connected with miscellaneous sales effected from time to time of distressed property, roadside trees, stores and materials, produce of lands and gardens, street sweepings, night soil, land etc., a register in (**Form No. 81**) shall be kept. Separate pages shall be set apart in this register for each class of sales according to the budget heads. A separate register may be maintained for recording sales of each department of the municipality.

101. An account of night soil sold shall be maintained in (**Form No. 82**), the name of the purchaser and the particulars of sale being noted therein.

102. The different bids at each auction sale shall be recorded in a book of proceedings to be specially maintained which shall be signed by the officer or officers conducting the sale, the amount of the bid accepted being stated in words as well as in figures. The signature of the person whose bid is accepted, shall be taken in the book of auction proceedings as a token of acceptance.

103. Recoveries effected by means of receipts in (**Form No. 1**) shall be noted in the register of miscellaneous sales in (**Form No. 81**) as soon as they are made. Amounts outstanding at the end of the year shall be carried forward to the register for the next year and provided in the Accounts as outstanding income.

#### 104. Cattle Pound Receipts:—

104.1) The accounts of cattle pound receipts shall be maintained in forms, registers and books prescribed by Government under the Cattle Trespass Act and the standing orders of Government thereunder.

104.2) At such times as may be fixed by the municipality, the poundkeeper shall remit his collections to the municipal office with a challan in duplicate. The duplicate duly receipted should be returned to the pound-keeper for his record.

105. If the municipality purchases grass for feeding impounded cattle, the pound-keeper shall maintain a stock account showing

- (i) the stock of grass on hand,
- (ii) the stock purchased from time to time,
- (iii) the quantity of issues day to day, in accordance with the prescribed scale and
- (iv) the balance. If the feeding of the cattle is entrusted to the pound—keeper himself, he shall appropriate the whole of the feeding charges collected in accordance with the sanctioned rates. In the latter case, the pound-keeper shall deduct the feeding charges from the total collections and remit the balance to the Municipality.

#### 106. Sale proceeds of impounded cattle:—

106.1) The surplus sale proceeds of impounded cattle should in the first instance be credited to “deposits” in the accounts, the necessary entries being made in the register of deposits.

106.2) When a claim is preferred under section 273(4) of the Act for any sum credited as net surplus sale proceeds of unclaimed cattle, the original credit shall be traced in the deposit register. If, on investigation, the claim is established, the amount payable shall be paid under the written orders of the competent authority and the payment shall be brought to account direct in the Cash Book, the payment being noted in the Deposit Register against the original entry.

106.3) The surplus sale proceeds remaining unclaimed for more than fifteen days shall be adjusted by credit to “cattle pound receipts” and debit to “deposits”. These receipts shall be entered in the Cash Book as well as in the collection register to the account of the pound concerned.

#### 107. Garden Produce:—

107.1) When garden produce is sold on credit, a ledger in **(Form No. 83)** shall be kept by the garden establishment and every day's sales shall be noted in the respective ledger accounts. At the end of each month, bills in **(Form No. 84)** (modified where necessary) shall be prepared in accordance with the schedule of rates for various kinds of garden produce fixed by the Municipality. The bills thus prepared shall be entered in

monthly bill register in **(Form No. 85)** and presented to the parties concerned. The particulars of the bill shall be transcribed into a Register of Miscellaneous Demands in **(Form No. 77)**.

107.2) Every payment made by a purchaser shall be duly entered in the bill register and acknowledged by means of a receipt in **(Form No. 1)**. The daily receipt shall be shown in a collection register in **(Form No. 22)**.

107.3) The daily cash sale proceeds shall be remitted to the Municipal office with a challan. The remittance shall be shown in the subsidiary register of receipts and brought to account in the cash book.

107.4) In cases where

- (i) the garden itself is leased out for the year or
- (ii) the whole produce is sold by auction in lump, the collections shall be accounted for as receipts for miscellaneous sales and the recovery watched through the demand register in **(Form No. 85)**.

#### 108. Record Room Receipts:—

108.1) Every application for copies of municipal records shall, on receipt, be recorded in a register of copying fees in **(Form No. 86)** and serially numbered. A receipt for the fee received, shall be issued to the applicant in **(Form No. 1)**.

108.2) After the copies of records have been made, the copying and comparing fees due as per sanctioned schedule, the cost of paper and the balance if any, due to the applicant shall be worked out and detailed on the application and thereafter transcribed into the appropriate columns of the register of copying fees. If the amount paid in advance falls short of the actual dues, the deficiency shall be recovered from the applicant before the certified copies are handed to him.

108.3) The acquaintance of the copyist for copying fees, if the work is done by an outsider, and of the applicant for the balance refunded to him shall be obtained on the application after the payment has been made and a receipt in **(Form No. 1)** issued for the deficiency recovered.

108.4) The fees shall be remitted by the Record-keeper on daily basis. These receipts shall

be brought to account in the day book direct or through the Collection Register of miscellaneous receipts.

108.5) The applications shall be filed in consecutive order after disposal.

108.6) The register of copying fees and the account of the Recordkeeper shall be examined by the head of the Municipal office or the officer deputed by him at frequent intervals of not less than once a month to ensure that the cash balance agrees with the account.

108.7) The register of copying fees shall be renewed every year and the entries pertaining to the outstanding applications at the end of each year shall be carried forward to the next year's register.

#### 109. Recoveries for Services Rendered:—

No work for a private individual shall ordinarily be undertaken by Municipality unless its estimated cost is paid in advance. The council may levy a fee for supervision, the exact rate to be charged being fixed with reference to local circumstances.

110. When a deposit for a work or for service to be rendered is received by the Municipality, it shall be accounted for under the suspense head "Deposits on account of services rendered to private individuals" and entered in the register in **(Form No. 87)**. On the completion of the work, a bill of charges including supervision charges shall be prepared, and the deposit adjusted by debit to deposits. The supervision charges shall then be credited to the head "Miscellaneous". The charges for supervision, etc., shall be recovered in addition to the actual cost, and the balance, if any, due from or to the person concerned shall be recovered or refunded as the case may be. All outstanding accounts shall be carried forward to the next year's register.

111. **Hire of Municipal Property:**— A register of hire of municipal property shall be maintained in **(Form No. 88)**. The amount of fee due with particulars regarding the articles and the person to whom it was let on hire shall be filled in from the details in the application of the party and orders passed thereon by the competent authority. The date of return shall always be noted in the register as soon as the article is received back. At the end of the year the arrears of fees, if any,

shall be carried forward to the next year and provided in the accounts as outstanding income.

112. **Suits:**— A Register of Suits in **(Form No. 89)** shall be maintained to watch advances, made to conduct suits filed on behalf or against the Municipality, recoveries of amounts due under decrees obtained from Courts and payments made under decrees.

113. **Miscellaneous Demands:**— The recovery of demands not otherwise provided for in these rules and all other fixed recurring demands shall be watched through the demand register in **(Form No. 77)**.

### CHAPTER - 8

#### Establishment

##### 114. Scale Register:—

114.1) The whole establishment of the Municipality shall be recorded in a scale register in **(Form No. 90)** in which every appointment shall be entered with, a page or pages being allotted to the establishment chargeable to each item of the budget. Whenever any revision is made, the revised number of posts and scales of pay or allowances shall be noted in the columns provided for the purpose. All such entries shall be authorised with initials of the Chief Officer.

114.2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary establishment is sanctioned and the order of sanction shall be distinctly specified in the Scale Register.

114.3) All fixed recurring charges such as house rent allowance, leave and pension contributions etc., shall be recorded on a separate page of the Scale Register.

115. **Pay Bills:**— The pay of regular staff shall be drawn and paid on the last working day of the month.

115.1) Pay bills for each department of the Municipality shall be prepared in **(Form No. 10)** and signed by the Chief Officer. They shall be divided into convenient sections and the totals worked out separately for each section.

115.2) The details by names should without exception be given in the bill in cases in which the incumbent is a subscriber to the Provident Fund.

115.3) The following instructions shall be observed in preparing the pay bills: —

115.3.1) The pay, acting and leave allowances, whether drawn or not pay, officiating pay and leave salary, now drawn but held over for future payment shall be entered with, the reasons for doing so, to be briefly noted in the remarks column. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill from which the charge was with held and *vice-versa*. Deductions on account of fines, provident fund (subscription & advance, if any), Income-Tax, Profession Tax, all types of advances drawn by the staff, L.I.C. Premia, Small Savings recoveries and other recoveries, if any, shall be distinctly specified and shall be shown in the columns provided for the purpose, and the net amount payable to each person shall be entered.

115.3.2) When salary is drawn for a broken period of the month, the reasons why this has been done, the period for and the rate at which it is drawn shall be distinctly entered.

115.3.3) Officers absent on leave or on deputation or under suspension shall be clearly shown as such in the monthly pay bills and officiating arrangements that may have been made shall be noted. An absentee statement in **(Form No. 91)** shall also be attached to the bills.

115.3.4) Arrear pay shall not be drawn in the ordinary monthly bill, but should be drawn in separate bill **(Form No. 11)** the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order granting with retrospective effect a new allowance. Such bills may be paid at any time and may include as many items as are necessary.

115.3.5) The pay of all temporary establishments shall be billed for separately in the same form, the sanction being quoted.

115.3.6) The pay of labourers, workmen, etc., shall not be drawn in the regular pay bill form but only on muster rolls.

115.3.7) Fixed monthly recurring charges, e.g. house rent, conveyance allowance, contingent or stationery allowances of clerks, shall be drawn on salary bills along with the pay of the officers concerned.

115.3.8) The periodical increment certificate in **(Form No. 92)**, duly signed by the authority empowered to sign the pay bill shall be appended, when incremental pay is drawn.

115.3.9) The amount of Income Tax, Profession Tax, L.I.C. Premium, Recoveries of Loan from Co-op. Bank/Society etc. and all such recoveries made & payable to other agencies shall be paid at the earliest. In any case, there should not be a case of payment of penalties.

#### 116. Distribution of Pay:—

116.1) When the pay bill has been drawn, the money shall be promptly disbursed to the payees concerned and their acquaintances obtained in the last column of the bill. If the payee is not present before the end of the month, his pay shall be redrawn when he presents himself. For amounts drawn but not paid during the month, a register shall be maintained in **(Form No. 93)** to watch payments.

116.2) The officer signing the pay bills, shall ensure that salaries drawn are disbursed to the proper recipients, and their acquaintances obtained for the same. If, in any case, it is impracticable to get the payees' receipts on the bill itself, a separate acquaintance shall be taken and attached to the bill.

#### 117. Provident Fund and Pension:—

117.1) The account of each subscriber to the Provident Fund, shall be kept separately and shall show the amount of his subscription, the municipal contribution and the interest accrued thereon.

117.2) Within one month from the closing of the financial year, each subscriber shall be provided with a statement of his account showing the opening balance, deposits and withdrawals during the year and the closing balance with interest made up to 31st March. Subscribers shall

satisfy themselves as to the correctness of these statements, and unless errors are brought to the notice of the Chief Officer within one month from the date of the receipt of the statement, the Municipality shall not be responsible for any amounts not included in the account. The statements of Provident Fund shall be duly signed by the Accountant and/or Chief Officer.

117.3) Provident Fund ledger in **(Form No. 94)** and Broad sheet in **(Form No. 95)** shall be maintained and written up in accordance with the following instruction:—

117.3.1) Amounts credited or debited to the Provident Fund shall be posted in the Provident Fund ledger as soon as practicable but not later than the last day of the month in which the transactions take place.

117.3.2) The entries of interest in the ledger shall, except in cases provided in Rules No. 117.3.5 below, be made once a year only.

117.3.3) As soon as possible after the close of the month, the balance at the credit of the account shall be entered in the ledger, and carried into the broad sheet.

117.3.4) At the close of the year, the columns of the broad sheet be totalled and the interest earned shall be calculated and entered in the ledger.

117.3.5) When an account is closed in the Provident Fund ledger, any amount at its credit shall be dealt with in accordance with the rules framed by the Municipality on this account.

117.3.6) The recovery of advances from the Provident Fund shall also be watched through the Provident Fund ledger in **(Form No. 95)**.

117.3.7) A Provident Fund Day Book shall also be maintained in **(Form No. 96)** to show the balance at the credit of the Provident Fund Account.

#### 118. Pension Fund:—

118.1) If a Municipality has established a Pension Fund, the contribution to such a fund by the Municipality and the interest earned on the fund shall be adjusted in the Municipal accounts on the due dates, and the contribution payable, if any, by Municipal officers or servants shall be

recovered monthly by deduction from the their pay bills.

118.2) The pension payments shall be watched by maintaining 'Register of Pension Payment Orders' issued/signed by the Competent Authority **(Form No. 97)**.

118.3) In order to watch the payment of pension bills, a register in **(Form No. 98)** shall be maintained in which a separate page shall be allotted for each pensioner. The amount of pension shall be noted at the top of each page and against the month for which pension is paid, the date of payment and the voucher number shall be noted under the initials of the Chief Officer/Accountant as the case may be.

### CHAPTER - 9

#### Contingent and Other Charges

119. All contingent charges be drawn on a bill in **(Form No. 99)**. They may be paid from the permanent advance (Permanent Imprest) in the first instance and billed for subsequently by the Head of the office or they may be preferred by the supplier himself through Head of the office on a bill form supplied by the Municipal office. The requisitions issued by the Municipality shall always be attached to these bills.

#### 120. Permanent Advance (Permanent Imprest):—

120.1) The Head of the office/department may, with the sanction of the council, be allowed a fixed sum as Permanent Advance to meet urgent payments, which have to be made before money can be drawn on Contingent Bill. The amount shall be fixed on the basis of the probable requirements of a month.

120.2) The Permanent Advance Holder shall be responsible for the safe custody of advance and for its proper and prompt accounting. He must at all times be ready to produce the total amount of the advance in voucher form or in cash if required by any supervisory officer or auditor.

120.3) Private cash of the advance holder or any amounts collected on behalf of the Municipality should not be mixed up with Permanent Advance Cash.

120.4) If an advance holder is transferred and his charge is to be handed over to another individual, the Permanent Advance A/c shall be closed by him before handing over charge. However if authorized by the competent Authority granting such Permanent Advance, the balance amount may be handed over to the officer who takes over the charge and the balance in the Permanent Advance of outgoing officer brought to 'Nil'.

120.5) If an employee/officer to whom Permanent Advance is granted, proceeds on earned leave, half average pay leave, leave without pay, the unspent amount of advance should be returned to the office granting such advance. However, the employee/officer proceeding on leave is relieved by another employee/officer, the unspent amount should be handed over to the reliever along with advance account.

121. The expenditure through Permanent Advance shall be made after following normal procedure and as per powers delegated.

122. Each officer holding a Permanent Advance shall maintain a Permanent Advance Account in the (**Form No. 100**), in which he shall enter the items of the expenditure as they occur. A receipt in support of each item paid shall be obtained from the payee.

123. When the Permanent Advance begins to run low, a recoupment bill in (**Form No. 101**) shall be drawn up grouping the items under Major – Minor – Detailed head of account to which they are debitable, and supported by duly receipted sub-vouchers. This bill duly signed by the officer responsible for the Permanent Advance, in token of its correctness shall be forwarded to the Chief Officer or the authorised officer for accounting and recoupment.

124. Permanent Advance account should however be closed at the end of every month irrespective of whether any expenditure is incurred or not. The balance amount at the end of the month be carried over until, the account is finally closed.

#### 125. Year end procedure:—

125.1) At the end of year, Permanent Advance A/c is to be closed and balance left out to be remitted into the office from where the advance was drawn. In other words, the Permanent

Advance A/c should show 'nil' balance at the end of the year. After closing such a/c, fresh advance can be drawn even on first day of the next year.

125.2) The officer granting such Permanent Advance shall ensure that monthly and yearly accounts of Permanent Advance, are duly accounted for in the accounts of respective months/year.

**126. Temporary Advance (Temporary Imprest):—** The Council and/or Standing Committee can sanction Temporary Advance, to the concerned officer to meet with the urgent expense towards specific purpose like purchase of material, celebrations of functions, meeting expenses etc., subject to following conditions.

- Such Advance shall be closed adjusted and balance remitted within three days from the last payment.
- If such advance is not utilised within seven days from the drawal of advance, entire amount of advance shall be remitted to the office, from where the advance was drawn.
- At the end of year, the balance under this account shall be "nil".

**127. Stamp Account:—** A stamp A/c showing the purchases and issues of stamps shall be maintained in (**Form No. 102**). The balance of stamps on hand, shall be verified once in a month, by an officer duly authorized, who shall make a note of such verification in the register, under his signature.

### CHAPTER - 10

#### Stores Accounts

128. The transactions pertaining to Stores Accounting shall be for receipt of material, issue of material, credit of excess material, arriving at year end stock a/c, verification of actual stock and reconciliation with main financial ledger.

129. The documents involving Stores Accounts shall mainly be—

- 129.1 Material Receipt Note : (**Form No.103**)
- 129.2 Material Issue Note : (**Form No. 104**)
- 129.3 Material Credit Note : (**Form No. 105**)
- 129.4 Stores Ledger : (**Form No. 106**)

These documents shall be maintained by the Stores in Charge or the Officer duly authorized.

130. When the material is purchased, the Accounts Department shall make the payment by preparing payment voucher on the basis of bill received from supplier and after following normal procedure of payment.

131. On receipt of material in stores, Material Receipt Note shall be prepared and duly valued, by the Store Keeper.

132. The valuation of the material received shall be at historical cost that is purchase price plus all the incidental expenses incurred till the receipt of material in stores.

133. Whenever any material is to be issued, it shall be against Material Issue Note duly signed by the Officer indenting the material. Such note shall be approved/countersigned by the Head of the Department. This note shall contain the name of work for which the material is to be used with a certificate that Budget provision exists.

134. The value of the material to be issued shall be on first in first out method.

135. The excess material shall be credited by the indentor by preparing material credit note. The stores in charge shall sign this, having received the material in good condition.

135.1) The valuation of material returned shall be at the rates of issue.

135.2) The material credit note shall contain the name of the work for which material was drawn from stores.

136. The particulars of material received, issued and credited shall be entered in the Stores Ledger, by the Store Keeper.

137. At the end of every week, the stores in charge shall send copies of duly valued Material Receipt Notes, Material Issue Notes and Material Credit Notes, to the Accounts Department for passing accounting entries.

138. At the end of the year, the Accountant shall arrange reconciliation to ensure that Stock A/c (value) as per Main Financial Ledger and as per Stores Ledger is duly tallied. In case of differences if any, necessary entries are to be

passed by stores and Accounts Department as the case may be.

139. At the end of the year, the Chief Officer shall arrange for physical verification of material laying at stores, to ensure that there are no incidents of theft, loss etc. However, if any excess/shortages are noticed, the same are to be duly accounted, investigated and responsibility to be fixed for lapses if any. The report on such physical verification of stores, shall be prepared in **(Form No. 107)**.

140. Accounting of excess/shortages shall be as follows:—

140.1) For excesses, stores in charge shall prepare Adjustment Material Credit Note.

140.2) For shortages, stores in charge shall prepare Adjustment Material Issue Note.

140.3) Both Adjustment Credit Note and Issue Note shall be duly valued as usual & entered in the Store Ledger and then sent to Accounts Department.

140.4) On receipt of such adjustment Credit Notes and/or Issue Notes, Accountant shall pass necessary accounting entries by preparing journal voucher.

141. On completion of the investigation and on obtaining approval of the competent authority, the Excess of material A/c and Storage of material shall be adjusted by Accounts Department by passing appropriate entries.

142. In case of Sale of material, the store in charge shall prepare a Adjustment Material Issue Note, and after due valuation forward it to the A/c's Department for passing necessary entries.

143. The Accountant shall ensure that the end of the year the balance under Material Purchase A/c is "Nil".

**144. Material issued to the contractor:—** If as per terms of any contract, if material is issued to the Contractor and amount is to be recovered from him, stores in charge shall prepare a material issue note duly approved by the Head of the Department, and after valuation, send it to Accounts Department as usual. This material issue note shall have full particulars like name of the Contractor, Contract Order No. etc.

144.1) On receipt of such material issue note for material issued to the contractor, the Accountant shall pass necessary entries by way of Journal Voucher. This is also to be entered in the contractor's Advance Register & duly counter signed by Accountant and/or Chief Officer.

144.2) Recoveries of this shall be watched as per procedure for other recoverable advances.

#### 145. Stock of Sundry Items:—

145.1) For stores such as bhusa (bran), gram, disinfectants, oil, glass chimneys, coal, spare parts of machine, etc., which are consumable, stock books shall be kept by the officers in charge of the departments in **(Form No. 82)** in which a separate page or pages according to requirements, shall be allotted to each kind of article.

145.2) The stock shall be closed monthly and the balances verified by the officer who keeps the book.

145.3) When coal is purchased at rates inclusive of carting charges up to the destination, the quantity received shall be brought to account in **(Form No. 82)** and paid for accordingly. When coal is purchased at invoice rates for delivery at the colliery and railway freight and cartage are paid by the Municipality separately, entries in the stock book shall be made through a Register in **(Form No. 108)**. Every consignment shall be weighed at the destination and the deficiency if any, and the quantity shown in the invoice shall be noted in the register.

146. Kerosene Oil Account:— The receipts and issues of kerosene oil in tins shall be accounted for in **(Form No. 82)**. In addition, a register shall be maintained in **(Form No. 109)** to show the details of daily issues. This register shall be closed monthly and the balances verified and certified by the Chief Officer or other officer duly authorized. To exercise a check upon the quantity of oil consumed, a scale register shall be prepared showing the quantity of oil consumed, in a given time by lamps of different patterns in use in the Municipality. The Chief Officer or other officer in charge shall periodically check the consumption of oil according to this scale.

#### 147. Electric Lighting Account:—

147.1) A register shall be maintained **(Form No. 110)** to show the number of electric lights

maintained by the Municipality for street lighting. The orders regarding the changes in the number of lights shall be quoted in the remarks column of the register.

147.2) In cases where electrical energy is paid for, according to the number of units consumed, a register shall be maintained in **(Form No. 111)** to record the monthly meter readings.

148. Live Stock Register:— A register of live stock shall be maintained in **(Form No. 112)**. The register shall be written up every year and as new purchases or writes-off are made.

149. Fodder Account:— An account of the receipts and issues of fodder (kadba, green grass, oilcake, etc.) shall be maintained in **(Form No. 113)**. The account shall be closed every month and the balance verified and certified by an officer duly authorized at least once a quarter.

150. Account of Forms:— An account of all forms, tickets and licence forms, stationery items etc., brought to stock by the Municipality shall be maintained in **(Form No. 114)**. The following instructions regarding the maintenance of such store account shall be strictly observed:—

150.1) The stock of receipt books, tickets, licences, etc., shall be in the personal custody of the head of the office who shall maintain an account thereof in **(Form No. 114)**. Receipt books, etc., pertaining to different departments shall be recorded on different pages.

150.2) As soon as the receipt books, ticket books etc. are received from the press, the total number of receipts contained in each book shall be examined and certified by the Store Keeper, on the last page of the book.

150.3) No books shall be issued to the collection staff unless it is immediately required for use. Fresh issues shall not be made unless the completed books are returned.

150.4) On return of the completed books, the entries therein shall be carefully scrutinized by the Accountant or some other officer duly authorized by him and the counterfoils therein shall be counted to see that none have been removed and a certificate to this effect shall be recorded on the reverse of the last counterfoil. Erasures and corrections shall be critically scrutinized and the used books shall be kept in

the personal custody of the Accountant or the officer so authorized.

**151. Petrol Accounts:**— The petrol account of a Municipality shall be maintained in **(Form No. 115)**. A motor vehicle account shall also be maintained in **(Form No. 116)** to enable controlling officers to scrutinize the expenditure on petrol consumption. The purchases of motor accessories shall be accounted for separately, separate accounts of the articles being maintained in **(Form No. 82)** for each motor vehicle.

**152. Scrutiny of Bills:**— Before any bill of purchase of stores is passed for payment, the officer concerned shall see that the articles billed for have been entered in the appropriate stock account or property register, and that a reference to the entry in the register is quoted in the bill. The officer passing the payment order shall be responsible to ensure that this rule is complied with.

**153. Custody and Accounting of Stationery:**— The Stores Department responsible for custody of stationery items printed forms etc., shall be maintained its proper quantity A/c. (Receipt, issue and balance) by maintaining Stock A/cs. registers, in **(Form No. 114)**.

## CHAPTER - 11

### Public Works

**154. Plans and Estimates:**— For every new work or work of repairs, detailed plans and estimates shall be prepared by the Engineer or other qualified officer and shall be approved and sanctioned by the Council, or other authority empowered in this behalf, before provision therefor is made in the annual budget. In cases of emergency, however, this rule may be relaxed and works carried out immediately; but the estimates shall be prepared and sanctioned by the competent authority at the earliest possible date thereafter. The estimates shall be in the form used by the Central/State Public Works Department.

155. The estimates for each work shall bear an endorsement of sanction quoting the number and date of the resolution under the signature of the President.

156. The rate provided in the estimates shall not ordinarily exceed those in the schedule of

rates prepared under **Rule No. 162**. If, however, a higher rate is provided, the reasons for the variation shall be given in a foot-note in order to enable the sanctioning authority to approve the higher rate.

157. Deviation from the original estimates shall not be made without the sanction of the authority which approved them in the first instance and any deviation sanctioned shall be noted in the estimates over the signature of the officer competent to sanction such deviation.

158. A revised estimate shall be prepared when the original estimate is likely to be exceeded by more than 10 percent, or where a change of design or plan is proposed, or for a renewal of a work which was abandoned after partial execution and shall be submitted for approval as if it were an original estimate.

159. Additional items of work which are not contingent on the proper execution of the work and which are subsequently found to be necessary shall be covered by a supplementary instead of a revised estimated and shall be supported by a full report of the circumstances which rendered them necessary.

160. The authority granted by a sanction to an estimate shall be looked upon as strictly limited to the precise object for which the estimate was intended to provided; and accordingly any anticipated or actual savings on a sanctioned estimate for a definite work shall not, without special authority, be applied to carry out any additional works, not contemplated in the original plan and estimate for the work.

161. The provision for contingencies, if any, provided in a works estimate shall be utilized only to meet unforeseen unavoidable expenditure incidental to the main project.

162. Ordinarily the schedule of rates as adopted by P.W.D. for Goa shall be adopted by each council. In respect of items not provided for in the P.W.D. schedule of rates, a subsidiary schedule in **(Form No. 117)** shall be prepared by the Engineer and approved by the Council. These rates shall be reviewed periodically and approved by the council at the beginning of each year.

163. When a work is to be carried out as a piece work, an agreement shall be entered into with the contractor regarding the rate only and

without any reference to the total quantity of work to be done. The rates shall not exceed those in the sanctioned estimates. If petty works are to be carried out as job works, the detailed rates or quantities need not be shown.

#### 164. Contracts:—

164.1) The contractor's bills shall be prepared in **(Form No. 118)** with full particulars of the work done so as to admit of the items being identified and checked by a comparison with the estimate.

164.2) In municipalities where there is an Engineer, the bill shall be checked by that officer with the measurement book and other records and if in order, shall be passed on to the municipal office for payment. In other cases this check shall be exercised by the Chief Officer or other officer duly authorized.

164.3) The final bill shall be distinctly marked as such and shall be checked by the municipal accountant before payment with reference to connected documents (e.g., contract deed, sanctioned estimate and measurement book) and with reference to the corresponding entries in the register of works.

164.4) The full particulars of the payments to the contractors shall be recorded in a separate work sheet **(Form No. 119)**.

#### 165. Departmental Labour:—

165.1) When any work is done by daily labour a nominal muster roll shall be maintained in **(Form No. 120)** by the officer in-charge of the work and shall be written up daily.

165.2) A report in **(Form No. 121)** shall be submitted by the subordinate in charge of the work every morning to the Engineer and the Chief Officer showing the details of the labour employed. This report shall be used in the Engineer's office and the Account office to check the muster-roll when presented for payment. Labour employed daily as shown in these reports shall be test checked as often as practicable by the Engineer, or Chief Officer who shall attest the musters in token of such check.

165.3) When the muster is closed, the work turned out shall be measured and recorded in the muster-roll in terms of items given in the sanctioned estimate. When the work turned out

is not susceptible of detailed measurements, such measurements may be dispensed with and payments may be made on the certificate of the officer in-charge of the work to the effect that the work turned out is commensurate with the amount spent shown thereon.

165.4) A separate muster-roll shall be maintained for each work which has been separately estimated for. All forms of the muster shall bear the name of the work for which the muster is issued and shall be numbered and stamped with the Municipal seal and signed by the Engineer or where there is no Engineer by the Chief Officer, before issue. An account of such forms issued shall be maintained in the office of issue.

#### 166. Measurement Books:—

166.1) All works done whether by contract, piece work or daily labour, and materials received which can be counted or measured, shall be counted or measured and shall be entered in the measurement books in the form in use in the Central/State Public Works Department.

166.2) The measurement books shall be numbered serially and when completed shall be filed in the Municipal office, where their return shall be watched through the stock book.

166.3) When a bill is passed the connected entries in the measurement book such entries shall be crossed over, and cross references given in the bill and in the measurement book.

166.4) The measurements recorded in the measurement book shall be checked by the Engineer or where there is no Engineer by the Chief Officer, or other Officer duly authorized and the measurement book signed by him. The calculations in the measurement books shall be checked by Engineer and/or Accountant.

167. Completion Reports:— When a work is finished, a completion report shall be given by the Engineer, or, by the Chief Officer where there is no Engineer to the effect that the work has been satisfactorily done in accordance with the sanctioned plan and estimate. In case of contract works, the final bill shall not be paid without the completion report.

168. Register of Works:— For every work undertaken by the Council, an account shall be kept in a register in **(Form No. 122)**.

### 169. Accounting of Public Works:—

169.1) The accounts of all works other than those mentioned in the preceding rule shall be kept in (**Form No. 123**) in which the expenditure shall be recorded duly classified according to the several heads shown in the estimates. All items, the total estimated cost of which does not exceed Rs. 5000/- (Rupees five thousand) may however be grouped under one sub-head "Miscellaneous".

169.2) The quantity of work done and the amount paid shall be recorded from the bills as they are passed for payment. When a work is completed, a double red line shall be drawn below the entries and the following note made in the register and duly dated:—

"Work completed and completion certificate furnished on".

### 170. Materials Account:—

170.1) For road materials such as road metal, etc., a stock account shall be kept in (**Form No. 124**) in which a separate page or pages according to requirements shall be allotted to each kind of material.

170.2) The stock account shall be closed every year and the balances verified and certified by the Engineer or the Chief Officer.

170.3) All surplus materials left out after the completion or abandonment of a work and all old materials of a work which is demolished shall be recorded in the stock account in (**Form No. 124**) through which their subsequent disposal shall be watched.

171. **Deposit Works:**— In case of money received from the Government or any other organisation for carrying out any work in their behalf, normal procedure of passing receipt for money received, passing of bills, making payment, etc., is to be followed. However, the details of such work are to be entered in a separate register i.e. Deposit Works Register (**Form No. 125**).

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### CHAPTER - 12

#### Debt Head

#### (Investments, Loans, Advances & Deposits)

172. **Investments:**— A record of all investments shall be maintained in a register of investments in (**Form No. 126**). Each entry therein shall be

attested by the Chief Officer. Government securities shall be kept distinct from other investments. The investments of Provident and other Trust Funds shall be kept distinct from the General Fund, a separate page or pages being allotted for the purpose.

172.1) Investments are to be accounted for at cost.

172.2) Any permanent fall in the carrying value of the Investments is to be provided for.

172.3) In case of Diminution in value of investments the details thereof shall be recorded in the calculation sheet vide (**Form No. 127**).

### 173. Loans:—

173.1) All loans received by the Municipality from Government shall be recorded each on a separate page in a register of loans in (**Form No. 128**) each installment of the loan, as it is taken, being recorded and each entry in the register being attested by the Chief Officer / Accountant.

173.1.1) Where a loan is raised in the open market and is repayable by means of a sinking fund, a separate account shall be maintained in (**Form No. 129**). Payments shall be made into the sinking fund, as soon as they fall due and the balance shall be invested in public securities. The adequacy of the sinking fund shall be watched and certified every year.

173.1.2) A separate Cash Book in (**Form No. 130**) showing on the receipt side the opening balance, if any, the annual installments, interest on installments, etc., and on the payment side the cost of the purchase purpose of securities and other payments shall be maintained in (**Form No. 126**).

173.1.3) Where a loan is raised by issuing debentures a separate register for the debentures so issued shall be maintained in (**Form No. 131**).

173.1.4) The Secured and Unsecured Loans are to be shown separately.

### 174. Advances to the employees:—

174.1) The various advances admissible from time to time, and granted to the employees shall be accounted for by debiting appropriate head of Account.

174.2) The payments and recoveries of all such advances are to be watched by maintaining advance register in (**Form No. 132**). Separate folios shall be opened for different advances or registers maintained Advancewise.

174.3) The payments/recoveries/outstanding balances shall be regularly i.e. monthly and yearly, reconciled with the Main Financial Ledger.

174.4) All balances outstanding at the end of year shall be worked and carried over to the registers of advances of the next year.

174.5) When any advance carries interest element, the details shall be recorded in the register of interest on advance (**Form No. 133**).

174.6) It shall be responsibility of the Head Clerk and/or Accountant, as the case may be, to ensure that all the outstanding advances are recovered from the employee on his submitting resignation, retirement etc.

#### **175. Advances to the suppliers/contractors:—**

175.1) Advances granted if any, to the suppliers and/or contractors shall be watched by maintaining a register in (**Form No. 134**)

175.2) Separate registers be maintained for different advances, quoting therein name of work for which advance is granted, reference of relevant work order etc.

175.3) The payments/recoveries/outstanding balances shall be regularly i.e. monthly & yearly, reconciled with the Main Financial Ledger.

175.4) All the balances outstanding at the end of the year, shall be worked out and carried over to the registers of the next year.

175.5) It shall be ensured by the concerned Head of the Department/Accountant/Chief Officer, that no final payment is made against any work/job/contract/tender etc. unless the advance granted is fully recovered from the concerned supplier/contractor.

#### **176. Deposits:—**

176.1) All deposits received and refunded by the Municipality shall be recorded in a register in (**Form No. 135**). Separate registers or sets of pages in the same register being, if necessary,

allotted for different kinds of deposits, e.g., contractor's deposits, deposits for works done for private individuals, and other miscellaneous deposits.

176.2) The outstanding balance of each deposit at the end of the year shall be carried over to the Register of the next year. Deposits received during the year shall then be entered in the proper part of such register as each transaction occurs. The total amount of deposits received, and the refunds made, during the year and balance at the end of the year shall be reconciled with main financial ledger.

177. The deposit balance shall not be drawn upon to meet charges debatable to the general revenues of the Municipality, provided that in the following cases, the amounts of unclaimed deposits shall lapse at the close of March of each year, and be credited to the Municipality under the head "Miscellaneous — other items — lapsed deposits":—

- i) Deposits not exceeding one rupee unclaimed for one whole accounting year.
- ii) Balances not exceeding one rupee of deposits partly repaid during the year closing.
- iii) Deposits remaining unclaimed for more than three complete accounting years.
- iv) Surplus sale proceeds of distrained goods not claimed within one year from the date of credit in the Municipal accounts.
- v) The net sale proceeds of impounded cattle not claimed within three months from the date of sale.

177.1) Refund of lapsed deposit when made from the general balance shall be noted against the original entry of lapse in the deposit register.

**178. Security Deposits:—** A separate register shall be maintained in (**Form No. 136**) of all security and other deposits not paid to the Municipality in cash, viz. savings bank deposits, Government promissory notes, municipal and other debentures, etc. The balances of all securities as shown in this register shall be verified annually and a certificate of such verification recorded under the signature of the Chief Officer/Accountant or the officers authorized to do so.

**179. Refund of Deposits:—**

179.1) Refund of any deposit shall be made only after ensuring that the purpose for which deposits are obtained is duly served.

E.g. Earnest Money Deposits are to be refunded only on rejection or finalization of tenders. Security Deposits to be refunded only after job/contract is satisfactorily completed and duly certified by the Head of Department and/or Engineer in charge.

179.2) Deposits shall be refunded only on production of original receipt which shall be cancelled (canceling counter foil of the receipt also) while refunding the amount. In case of loss of original receipt, an indemnity bond shall be obtained before admitting refund claim.

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**CHAPTER - 13**

**Fixed Assets**

180. These rules shall be applicable for accounting of Fixed Assets.

181. Fixed Assets means assets held for the purpose of providing services and that is not held for resale in the normal course of operations of the Municipality.

182. Fixed Assets may be constructed or acquired by or may be gifted or donated to the Municipality either for its own use or for public benefit.

183. All the Fixed Assets shall be classified as shown in the Chart of Accounts.

184. Separate Registers as below shall be maintained for record of different types of assets.

**Form No. 137** - Register of Lands.

**Form No. 138** - Register of immovable assets.

**Form No. 139** - Register of movable assets.

**Form No. 140** - Register of Public Lighting system.

185. All Fixed Assets shall be accounted for at historical cost less accumulated depreciation. Here “accumulated depreciation” means the total to date of the periodic depreciation provided.

186. “The historical cost of Fixed Assets” means the cost incurred/amount spent in acquiring or installing or construction of Fixed Asset, interest on borrowing directly attributable to acquisition or construction of qualifying Fixed Assets upto the month of commissioning of the assets and

other incidental and indirect expenses incurred upto that month. This also includes expenses incurred for improvement of Fixed Assets resulting in increasing the utility or useful life of the Asset.

187. Capital expenditure incurred for construction of any asset (like civil works) which is not likely to be completed in the current accounting year, shall first be taken to “Capital work in progress” A/c and Capitalized/transferred to respective Asset account when the asset is completed, commissioned or is ready for being put to use. Transfer entries for “capital work in progress A/c” to “Asset A/c” shall be passed on the basis of work completion report prepared by the concerned Engineer and duly countersigned by the Chief Officer.

188. Assets created out of any scheme sponsored by Central/State Government or by any other funding agencies shall be reckoned as asset of the Municipality, only if the Municipality has the right of retention.

189. Any capital expenditure incurred by the Municipality, either directly or by way of contribution, towards creation of assets whose ownership does not vest with the Municipality, shall be treated as “Intangible asset” and shall be written off fully, in the year, in which it is incurred.

190. All assets costing less than Rs. 5000/- (Rupees five thousand) are be charged to Income and Expenditure Account, in the year of purchase. However, in case of such small tools & plants, the quantity account and movements shall be maintained in **(Form No. 141)**.

191. **Depreciation:**— “Depreciation means a measure of the wearing out, consumption or other loss of value of a depreciable asset arising from use, elapse of time or obsolescence through technology and market changes. It is allocated so as charge a fair proportion in each accounting period during the use life of the asset. It includes amortization of assets whose useful life is predetermined and depletion of wasting assets”.

Here, the amortization means:—

“The gradual and systematic writing off of an asset over an appropriate period. Depreciation accounting is a form of amortization applied to depreciable assets.

192. Depreciation on all the Fixed Assets shall be provided consistently on “written down value method”.

193. The estimated life and rate of depreciation on various kinds of assets shall be as follows :

Sr. No.	Asset Group	Assets Class	Estimated Life	Rate of Depreciation %
1	2	3	4	5
1.	Land	Freehold/Vacant land/Parks Burial Grounds	Not Applicable	Not Applicable
2.	Buildings	Class I Office Buildings Public Conveniences Hospitals, Dispensaries Clinics, Welfare Centres, Swimming Pools, Market places, Slaughter Houses, Community Halls, Staff quarters	50	5
3.	Bridges & Fly overs	Bridges Fly Overs Rail Over Bridge/Rail Under Bridge	40	7
4.	Roads and Pavement	Roads CC Pavements CC Roads BT Roads Asphalt and WBM Pavements Asphalt and WBM Roads Concrete black tapped Traffic Signals	10 6 3 3 50 10	25 40 60 60 5 25
5.	Water Distribution	Pipe Lines ·Tanks ·Fountains ·Deep Bore wells ·Ground Water Wells	40 5 20	7 50 14
6.	Sewarage & Drainage	Sewerage Lines Storm Water Drains Channels	30 15 40	10 18 7
7.	Street Lighting	Transformers Lamp Posts Meter Equipments	10	25
8.	Plant & Machinery	All types of Plants & Machinery	20	14
9.	Vehicles	All types of Vehicles	10	25
10.	Office Equipments	Computers All other Office Equipments (except Computers)	5 10	50 25
11.	Other Equipments	Play Equipments Sports Equipments Conservancy Equipments Hospital Equipment Machinery Equipment	10	25
12.	Furniture	Furniture, Fixture & Fittings	10	25

194. The depreciation shall be provided as follows:

194.1) At full rates on assets purchased/constructed/commissioned before 1st October of the accounting year.

194.2) At half rates on assets purchased/constructed/commissioned on or after 1st October of the accounting year.

194.3) At full rates on the assets which are disposed off on or after 1st October of the accounting year.

194.4) At half rates on the assets which are disposed off before 1st October of the accounting year.

**195. Sale/disposal of assets not in use:**— When the assets are sold out and/or disposed off, the procedure of sale/auction shall be followed.

The value realized shall be credited (by passing receipt) to appropriate/respective asset a/c.

The difference between book value of the asset and price realized shall be loss or gain as the case may be and it shall be accounted for accordingly.

**196. Asset Replacement Fund:**— With effect from the ‘decided date’, the Municipality shall create an “Asset Replacement Fund” as follows:

196.1) On approval of annual financial statement by the council, an amount equivalent to the depreciation provided for in the year shall be transferred to “Asset Replacement Fund” by passing appropriate accounting entries. This fund shall be invested in a separate Bank A/c.

196.2) The amount so set aside shall be utilized only for the purchase or acquisition of the Fixed Assets pertaining to the asset class in respect of which the above depreciation has been provided.

196.3) The transaction of this fund shall be recorded in the separate register (**Form No. 142**).

**197. Verification of Assets:**— The various assets of the Municipality may be located at different places and in the custody of various Heads of Departments. In order to maintain a proper account of all such Assets, each Head of the Department shall maintain locationwise

Details of Assets in the Register (**Form No. 143**), his register shall be maintained upto date. So that annual verification thereof and/or reconciliation with Main Assets Register (**Form No. 137, 138, 139 & 140**) can be done.

197.1) As on 31st March of every year, all the departmental heads shall arrange 100% physical verification and submit a certificate to the Chief Officer, as follows:

Certified that physical verification of all the assets under my jurisdiction has been carried out, as on 31/3/ , and it tallies with locationwise Asset register maintained.

This certificate shall be signed by verifying officer and Head of the Dept. concerned. Any discrepancies shall also be reported to the Chief Officer.

A report on such physical verification of General Assets shall be prepared in (**Form No. 144**).

197.2) The Accountant or Officer so authorized shall reconcile the details of locationwise Asset Registers & Main Asset Registers (**Form No. 137, 138, 139 & 140**).

#### 198. Some significant points on fixed Assets Accounting:—

198.1) Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

198.2) Buildings include office and work buildings, commercial buildings, residential buildings, school & college buildings, hospital buildings, public buildings, temporary structures, sheds etc.

198.3) Roads and bridges include roads, streets, pavements, pathways, bridges, culverts and subways.

198.4) Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage systems.

198.5) Water works include water storage tank, water wells, bore wells, water pumping station, water transmission and distribution system etc.

198.6) In case of composite Assets like gardens, assets are to be separately accounted for, like land, fittings and fixtures, playing instruments etc.

198.7) No depreciation is to be charged on 'Land'.

198.8) Any asset in use shall not have 'nil' value.

#### CHAPTER - 14

##### Grants

199. The Grants received by the Municipality shall be classified as Capital Grant, Revenue Grant, Specific Grant and General Grant as the case may be.

200. The Capital grants shall be utilised for Capital Expenditure that is creation of Fixed Assets (like purchase of land, building, equipments etc.)

201. The Revenue Grants or subsidies shall be utilised for meeting recurring expenditure.

202. The Grants received from the Government in the form of lump sum payment to facilitate meeting certain revenue expenditure relating to the activities of the Municipality shall be considered as General Grants. The grants like

202.1) Motor Vehicle Tax Grant

202.2) Stamp Duty Grant

202.3) District Court Grant shall be classified as General Grants.

203. The Specific Grants shall be classified as per following examples.

204. Revenue Grants for meeting expenditure incurred during the ordinary course of activities of the Municipality (Like Dearness Allowance Expenditure Reimbursement Grant, grant for chemicals used in water supply scheme.)

205. Revenue Grants for operating specific projects/schemes, like

i) Census Grant.

ii) Pulse Polio Grant.

iii) Family Welfare Grant.

iv) T. B. Control Grant.

v) Aids Awareness Grant.

vi) Special – Children Health Programme Grant, etc.

206. Capital Grants for meeting Capital Expenditure under specific projects/schemes like,

- i) Backward Class Development Grant.
- ii) Integrated Urban Areas Development Grant.
- iii) Integrated Development of Small and Medium Town Grant.
- iv) Public Toilets Construction Grant, etc.

207. Municipalities shall maintain proper account of Grants received and prepare "Utilisation Certificate" and/or "Statement of Expenditure" as the case may be.

208. Wherever required, as per terms and conditions of the Grants, Separate Bank A/c and/or separate books of Accounts shall be maintained.

209. Full particulars of Grants received and their utilisation shall be maintained in **(Form No. 145)** Grant Register.

210. The Grant Register and the Main Ledger shall be reconciled at least quarterly.

211. It shall be ensured by the Chief Officer that the grant received for a specific purpose is not utilised for any other purpose.

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## CHAPTER 15

### Internal Controls

212. The Commissioner/Chief Officer/Designated Officer shall ensure that following procedure is observed as part of internal controls.

**212.1) Physical verification of Movable & Immovable Assets**— All such assets recorded in the Asset Registers shall be verified annually (as on 31st March, of every year) and reconciled with the Asset Register. The verifying officer shall certify the verification report. In case, if any excesses are found, the reasons thereof shall be ascertained and appropriate noting taken. In case of shortages, the responsibility shall be fixed up and loss on account of such shortages shall be recovered from the concerned. In such cases, the Accounts Dept. shall pass accounting entries in the books of Accounts, towards Depreciated cost of the Asset, Accumulated Depreciation and

amount of loss (shortages) recovered. Necessary entries shall also be made in the Asset Register, so that no further depreciation is provided on such Assets.

**212.2) Physical verification of Investments**— All investments shall be physically verified annually (as on 31st March of every year). The verifying officer shall certify such verification. Discrepancies if any shall be investigated. The securities like F. D. Receipts, G. P. Notes etc. are held by the Municipality, the same shall never be in the custody of the cashier. If any Securities/Investments are in the custody of any Bank, the yearly confirmation certificate shall be obtained from the concerned Banks.

**212.3) Bank Balances**— Bank Reconciliation shall be prepared every month, separately for each Bank - Branch Account. Bank Reconciliation shall preferably be prepared by a person, other than the cashier. Bank Reconciliation statement shall be audited and/or checked by the Accountant.

**212.4) Cash Balance**— The cash in hand should be counted & verified by the officer in charge on the last working day of each month at the end of the day's transactions and a certificate of count of cash, specifying both in words and figures should be recorded in the respective Cash Books, below the closing entry of the month. In case of excess or shortage of cash, the following procedure should be followed.

**212.4.1) Excess of cash**— If the actual Cash Balance is in excess of book balance, the excess amount should be credited to "Misc. Deposit A/c" (by Debit to Cash A/c), in the first instance, by preparing a normal receipt. However, such receipt should not be prepared in the name of concerned cashier/clerk/employee but should be marked "for excess amount/cash found on verification on .... (date)". If the concerned authorities are satisfied that all efforts have been made to find out the difference and there is no clerical/posting mistake etc., then the Accounts Department should pass the following Accounting entry. Misc. Deposit A/c Debit Other Misc. Receipts Credit.

**212.4.2) Shortage of cash**— The shortage should first be debited to A/c "Amount recoverable from employee" (with credit to cash A/c). For this, an adjustment voucher

should be prepared in the name of concerned cashier/clerk. After fixing the responsibility, the amount of deficit (shortage of cash) should immediately be recovered from the concerned employee and credited to "Amount recoverable from employee" (by debit to "Cash A/c"). In such cases, normal receipt should be prepared in the name of concerned cashier/employee, indicating that it is for shortage of cash recovered.

**212.5) Verification of Stock / Stores Material—**

All the stock items should be verified annually (as on 31st March of every year) and excess/shortage be worked out. In case of excesses, the Accounts Dept. should pass the following entry.

Stock A/c	Debit	
To Excess of stock (On physical verification)		Credit

In case of shortages, the Accounts Dept. should pass the following entry.

Shortage of stock (On physical verification)	Debit	
To Stock A/c		Credit

In case of excess of stock, after due verification, if no error is detected the following entry should be passed.

Excess of stock A/c (On physical verification)	Debit	
To Misc. Receipts A/c		Credit

In case of shortages, the responsibility should be fixed and the deficit/loss due to such shortages should be recovered from the concerned. In such cases, following entry should be passed.

Cash A/c	Debit	
To Shortage of stock.		Credit

For this, a normed receipt should be passed in the name of concerned store keeper/clerk as the case may be.

**212.6 Periodical verification—** The officer in charge should exercise/arrange surprise physical verification of the Movable Assets/Immovable Assets, cash, securities and stock, Revenue Stamps, Postage Stamps, Stationery items (forms/registers etc.) from time to time.

**213. Reconciliation with Main (financial) Ledger:—**

213.1) The Account Headwise Balances of all Payables & Receivables (Opening Balance,

debit/credit during the month and year and balances) as appearing the main (financial) Ledger, and detailed balances as per following subsidiary Ledgers/registers, shall be duly reconciled monthly/yearly, by the Accountant.

- 213.1.1) Loan Register.
- 213.1.2) Grant Register.
- 213.1.3) Bills Payable Register.
- 213.1.4) Asset Register.
- 213.1.5) Investment Register.
- 213.1.6) Employees Advances Registers.
- 213.1.7) Suppliers Advances Registers.
- 213.1.8) Contractors Advances Registers.
- 213.1.9) DCB Registers for all Taxes/Water charges (all types of receivables).
- 213.1.10) Stock (Stores Material) Ledger.

214. In case any of these registers are maintained Departmentwise, it shall be the duty of the concerned Head of the Department, to ensure that such reconciliation is done as prescribed.

**CHAPTER - 16**

**Audit**

**215. Audit of Accounts:—**

215.1) The Auditor of Municipality, appointed as per provisions of Goa Municipalities Act, shall perform the audit in such a manner to ensure that Rules/Procedures set are duly observed and effective internal controls are exercised.

215.2) In addition to his normal duties and functions as prescribed under the Act, he shall exercise the audit of Monthly/Quarterly/Annual Accounts (upto and including year end Balance sheet with relevant schedules).

215.3) At the end of each period, subject to provisions of the Act, the Auditor shall furnish a certificate, to the Commissioner/Chief Officer, on the following lines.

"Certified that the accounts for the period from \_\_\_\_\_ to \_\_\_\_\_ have been audited by me and found to be correct with the exception of the following item." (The exceptions shall be stated in detail.)

215.4) While furnishing the periodical certificate as above, the Auditor shall at least verify the following:

215.4.1) Whether the postings for the entries in the main books of accounts, have been correctly made in the respective ledger Accounts.

215.4.2) Whether the main books of accounts and subsidiary ledgers (registers) as prescribed in the Accounts code/other applicable regulations have been properly maintained by the Municipality.

215.4.3) Whether periodical financial statements have been compiled on the basis of the actual entries in the books of Accounts.

215.4.4) Whether the period and reconciliation of Main Ledger and Subsidiary Ledgers have been carried out.

215.4.5) Whether all the Bank Reconciliation statements have prepared, checked/audited and whether necessary adjustment entries are passed.

215.4.6) Whether procedure of daily cash book balancing and verification of actual cash balance has been done.

215.4.7) Whether all the payments have been made in accordance with law/rules.

215.4.8) Whether any deficiency or loss appears to have been caused by the negligence or misconduct of any person (if so, the amount of loss shall be mentioned).

215.4.9) Whether any other material impropriety or irregularity, has been observed.

215.4.10) In case of computerised accounts, whether adequate checks/controls have been established.

**Explanatory Note:—** *The Audit to be undertaken by the Auditors deputed by the Government of Goa and the Accountant General Goa, shall be as per norms and procedures prescribed by the concerned authority.*

## CHAPTER 17

Computerised Accounting & Management Information Systems (MIS) Reports

### 216. Accounting Records/Registers/Statements:—

216.1) The accounting records to be maintained under these rules, may be kept in Computerised Accounting System, designed internally or by system experts. In order to maintain uniformity, such system to be designed shall be with the approval / concurrence of the Director Municipal Administration and/or Government as the case may be.

216.2) It shall be responsibility of the approving authority as stated above, to ensure that appropriate controls and procedures are exercised for the integrity and security of the data and software, back up procedures, data retrieval etc.

**217. Management Information Systems (MIS) Reports:—** The Computerised Accounting System to be designed as above, must have provision to generate periodical MIS (Management Information Systems) reports, so as to enable Municipal Authorities/Officers, to improve the overall efficiency.

## CHAPTER - 18

Annual Performance Report

**218. Annual Performance Report:—** The Municipal Commissioner or the Chief Officer shall, prepare the annual performance report consisting following items, by end of 30th September of every year.

218.1) City Management Report, in the **Form No. 146**.

218.2) Auditor's Report on the Financial Statements as provided vide **Rule No. 222**.

218.3) Audited Financial Statements duly approved by the Municipality/Corporation (**Form No. 29 & 30**).

218.4) Financial Ratios (**Form No. 147**) with their Analysis in (**Form No. 148**).

218.5) The annual performance report shall be presented to the Council/Corporation.

**219. The City Management Report:**— The City Management Report shall provide a discussion and analysis of the financial performance and position of the Municipal Council during the financial year. In respect of any adverse performance, the report shall explain the reason therefore and the steps taken to improve performance in that area.

This report shall also discuss the future plans of the Municipality and the projects currently in progress. It shall also respond to any comments and qualifications mentioned in the Financial Statement Auditor's report, stating the facts of the matter and the steps taken in respect of those qualifications.

**220. Publishing Annual Performance Reports:**— The Municipal Commissioner or Chief Officer shall, not later than six months after the end of the financial year, or such other date as the State Government, in special circumstances directs to—

220.1) Publish the annual performance report.

220.2) publish a notice, advising of the publication of the annual performance report and that copies of the report are available at the office of the Municipality.

## CHAPTER - 19

### Financial Statements Audit

**221. Financial Statements Audit:**— The financial statements prepared under these rules shall be audited by a Financial Statements Auditor/Auditor as the case may be.

#### **222. Audit Report:**—

222.1) Subject to the provision of the Act and these rules, the auditor shall perform the audit in such manner as he thinks fit, having regard to the character and effectiveness of internal controls and recognised professional standards and practices.

222.2) The auditor shall, within three months of the end of the financial year, complete the audit and prepare an audit report. The report shall mention.

222.2.1) Whether he has obtained all the information and explanations which, to the best

of his knowledge and belief, were necessary for the purposes of his audit;

222.2.2) whether, in his opinion, proper books of account as required by the Act and Rules have been kept by the Municipality so far as it appears from his examination of those books;

222.2.3) whether the Municipality's Balance Sheet, Income and Expenditure Statement and Receipts and Payment account dealt with by the report are in agreement with the books of accounts;

222.2.4) whether the Financial Statements give a true and fair view;

222.2.4.1) in case of the Balance Sheet, of the State of Affairs of the Municipality as on the last day of the financial year; and

222.2.4.2) in case of Income and Expenditure Statement, of the surplus/deficit of the Municipality for the year ended on that date.

222.3) The audit report of the Financial Statement Auditor, shall be supported with the following matters.

222.3.1) Whether all the expenditure incurred by the Municipality are authorised by appropriate provision in the sanctioned budget, whether made originally or subsequently?

222.3.2) Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits?

222.3.3) Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified?

222.3.4) Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority?

222.3.5) Whether the amounts received as specific grants have been utilised for the purposes as stated in the grant sanction order?

222.3.6) Whether the Special Funds, have been created as per the provision of relevant

statutes and whether the Special Funds have been utilised for the purposes for which created?

222.3.7) Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt within the books of account?

222.3.8) Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores?

222.3.9) Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate? If not, the inadequacies in such procedures should be reported.

222.3.10) Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same have been properly dealt with in the books of account?

222.3.11) Whether the valuation of stores is in accordance with the accounting principles laid down in the Account Code? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported.

222.3.12) Whether the parties to whom the loans, or advances in the nature of loans, have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest?

222.3.13) Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?

222.3.14) Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in

this respect, if any, has been made in the accounts?

222.3.15) Whether the Municipality is regular in depositing Provident Fund dues and Profession Tax deducted with the appropriate authorities and if not, the extent of arrears;

222.3.16) Whether the Municipality is regular in depositing tax deducted at source (income tax and works contract tax) and other statutory dues, and if not, the nature and cause of such delay and the amount not deposited;

222.3.17) Whether any personal expenses have been charged to revenue account; if so, the details thereof.

## CHAPTER - 20

### Miscellaneous

**223. Applicability of Certain Rules:**— The provisions vide Rule No. 218, 219, 220, 221 and 222 shall be applicable/compulsory from the date as would be notified by the Director of Municipal Administration.

**224. Difficulties/clarifications/modifications:**— Subject to provisions vide Section No. 334 of the Goa Municipalities Act, 1968, clarifications required if any for implementation of these rules filling up the forms etc., shall be issued by the Director of Municipal Administration, Goa.

However, modifications/additions etc., shall be carried out, with prior approval of the Government of Goa.

## CHAPTER - 21

### Repeal and Savings

**Repeal and Savings.**— (1) The Goa Municipal Account Code, 1972 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken, including any order made, direction given or notice issued under the Goa Municipal Account Code, 1972, shall in so far as it is not inconsistent with the provisions of this Code, be deemed to have been done, taken, made, given or issued, as the case may be, within the corresponding provisions of this Code.

## GOA MUNICIPAL ACCOUNT CODE, 2007

### PART - II

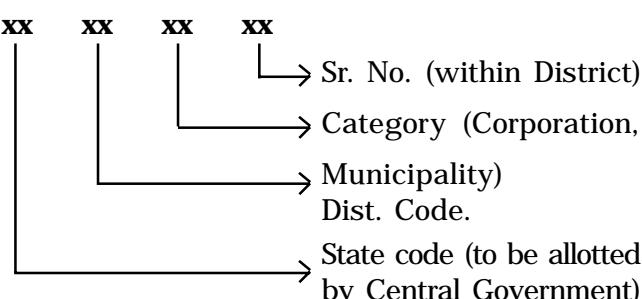
#### Chart of Accounts

1. The Major & Minor Account heads as brought out here are based on National Municipal Accounts Manual and are mandatory. Any modifications/additions/changes therein are to be done only with the prior approval of the committee under the Ministry of Urban Affairs – Government of India – New Delhi.
2. The Detailed heads are mandatory at state level. Any changes, additions, modifications therein can be done only with prior approval from the Director of Municipal Adm. Government of Goa.
3. The Major, Minor and Detailed Heads are to be used in conjunction with the relevant Budget/function codes (2 digits) as Municipal Accounts are basically prepared function wise.
4. The Function codes given herein are also mandatory and cannot be changed without prior approval of the Director of Municipal Administration.
5. In case of Municipalities where the Accounts are maintained fundwise, the fund heads prescribed here are to be used.
6. When the expenses are made from different sources of financing, the relevant codes are to be used.
7. All the Municipalities in Goa, will be identified by a unique ULB code as shown herein.
8. The Accounts and Audit Departments of all Municipalities shall maintain a master index of codes of Accounts.

#### State/Dist/Categories/Code Nos.

#### ULB CODES

##### 1. Structure



##### 2. Examples

xx	State Code
01	South Goa
02	North Goa
1	Corporation
2	Municipality

xx	Sr. No.
----	---------

3. 00 - 02 - 1 - 01	Corporation of City of Panaji
00 - 01 - 2 - 01	Margao Municipal Council
00 - 01 - 2 - 02	Mormugao Municipal Council
00 - 01 - 2 - 03	Canacona Municipal Council
00 - 01 - 2 - 04	Cuncolim Municipal Council
00 - 01 - 2 - 05	Curchorem Cacora Municipal Council
00 - 01 - 2 - 06	Quepem Municipal Council
00 - 01 - 2 - 07	Sanguem Municipal Council
00 - 02 - 2 - 01	Bicholim Municipal Council
00 - 02 - 2 - 02	Mapusa Municipal Council
00 - 02 - 2 - 03	Ponda Municipal Council
00 - 02 - 2 - 04	Pernem Municipal Council
00 - 02 - 2 - 05	Sanquelim Municipal Council
00 - 02 - 2 - 06	Valpoi Municipal Council

#### FUND CODES

1101	Municipal Fund
2101	Provident Fund
2102	Pension Fund
3101	Education Fund
4101	Transport Fund

#### BUDGET/FUNCTION CODES

##### 1) General Administration (Gr. code 0)

01	Municipal Body (General Body, All Committees, Mayor/President/Council Members' office, Secretariat etc.)
02	Administration (General Administration, Public Relations, Information Technology, Legal Vigilance)
03	Accounts/Audit/Finance
04	Election
05	Record Room
06	Estate
07	Stores & Purchase
08	Workshop
09	Census

##### 2) Planning & Regulations (Gr. Code 1)

11	City and Town Planning
12	Building Regulation
13	Economic Planning
14	Encroachment Removal
15	Trade License/Regulations.

##### 3) Public works (Gr. Code 2)

21	Roads and Pavement.
22	Bridges & Flyovers
23	Subways & Causeways.
24	Street Lighting
25	Storm Water Drains
26	Traffic Signals
27	Guest Houses

**4) Health (Gr. Code 3)**

- 31 Public Health (Immunisation, polio)
- 32 Epidemic/Prevention control (Like malaria)
- 33 Family Planning
- 34 Primary Health Care
- 35 Hospital Services
- 36 Burial and Cremations
- 37 Vital Statistics (Birth/Death etc.)
- 38 Prevention of Food Adulteration
- 39 Ambulance/Hearse services

Source of Financing - Codes

**(To be used when expenditure is to be watched under different sources of financing)****Structure**

- 01 - 09 Own source (Revenue of ULB)
- 10 - 49 Specific Grants
- 50 - 89 Loans and Bonds
- 90 - 99 Earmarked (Special funds)

**5) Sanitation and Solid Waste Management (Gr. Code 4)**

- 41 Solid Waste Management
- 42 Public Convenience
- 43 Veterinary Services
- 44 Cattle pounding
- 45 Slaughter Houses

**6) Civic Amenities (Gr. Code 5)**

- 51 Water supply
- 52 Sewerage
- 53 Fire Services
- 54 Arts & Culture
- 55 Community/Marriage Centres
- 56 Amusement
- 57 Museums
- 58 Municipal Markets

**7) Urban Forestry (Gr. Code 6)**

- 61 Parks, Gardens
- 62 Play Grounds
- 63 Lakes and Ponds
- 64 Urban Forestry
- 65 Environment Conservation
- 66 Zoos

**8) Urban Poverty Alleviation & Social Welfare (Gr. Code 7)**

- 71 Welfare of Women
- 72 Welfare of Children
- 73 Welfare of Aged
- 74 Welfare of Handicapped
- 75 Welfare of SC/ST/OBC
- 76 Slum Improvements
- 77 Housing
- 78 Urban Poverty Alleviation
- 79 Other Social Welfare Schemes/Activities

**9) Other Services**

- 81 Electricity
- 82 Education
- 83 Transportation
- 84 Facilities for pilgrims

**10) Revenues (Gr. Code 9)**

- 91 Property Tax
- 92 Octroi/Entry Cess
- 93 Advertisement Tax
- 94 Professional Tax
- 95 Tax on Animals
- 96 Tax on Vehicles
- 97 Toll
- 99 Other Taxes

**Codes Prescribed**

- a)** 10 - S J S R Y
- 11 - N S D P
- 12 - N O A P S
- 13 - B M S
- 14 - MALARIA GRANT
- 15 - M P L A D
- b)** 50 - Loan from State Govt. for .....
- 51 - Loan from State Govt. for .....
- 52 - Loan from State Govt. for .....
- 53 - Loan from State Govt. for .....
- 54 - Loan from State Govt. for .....
- 55 - Loan from Open Market (Bonds)
- 56 - Loan from Open Market (Debentures)
- 57 - Loan from Finance Institutions
- 58 - Loan from Banks
- c)** 91 - SC/ST Development fund
- 92 - Sinking Fund for Repayment of Loans

**Notes:-**

- 1) When any transactions are not required to be recorded upto detailed heads, the detailed head code shall be "00".
- 2) The following Accounts will not have any balance at the end of year.

- 350 9000 - Sale proceeds**
- 350 9001 - Sale proceeds on sale of Fixed Assets.
- 350 9002 - Sale proceeds on sale of Investments.
- 350 9003 - Sale proceeds on sale of attached, properties.
- 350 9004 - Sale proceeds on sale of Stock items.
- 410 9000 - Assets under disposal.
- 430 1001 - Opening Stock.
- 430 1002 - Material purchase A/c.
- 431 8000 - Receivables Control A/c.**
- 431 8001 - Receivables Control A/c for property tax.
- 431 8002 - Receivables Control A/c for cess.
- 431 8003 - Receivables Control A/c for water supply.
- 460 1009 - Per. Interest (Petty Cash A/c).
- 460 1010 - Temp. Interest (Petty Cash A/c).
- 470 1000 - Deposit work expenditure.**
- 470 1001 - Deposit work expenditure for civil works.
- 470 1002 - Deposit work expenditure for electrical works.
- 470 1003 - Deposit work expenditure for other works.
- 470 2000 - Inter unit A/c.

CHART OF ACCOUNTS

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
110	Tax Revenue	01	Property Tax	00	-	1100100
				01	Residential	1100101
				02	Commercial	1100102
				03	Industrial	1100103
				04	Land	1100104
				05	Service Charges in lieu of Property Tax	1100105
		02	Water Tax	00	-	1100200
				01	Residential	1100201
				02	Commercial	1100202
				03	Industrial	1100203
		03	Sewerage Tax	00	-	1100300
		04	Conservancy Tax	00	-	1100400
		05	Lighting Tax	00	-	1100500
		06	Sanitary Tax	00	-	1100600
		07	Vehicle Tax	00	-	1100700
		08	Tax on Animals	00	-	1100800
		09	Electricity Tax	00	-	1100900
		10	Professional Tax	00	-	1101000
		11	Advertisement Tax	00	-	1101100
				01	On Land Hoardings	1101101
				02	On Bus Shelters/stop	1101102
				03	On Traffic Signals/Booths	1101103
				04	On shops	1101104
				05	On Public Toilets	1101105
				06	On Footpath Railings	1101106
				07	On Tree Fensings	1101107
				08	Private Land/Bldg.	1101108
		12	Pilgrimage Tax	00	-	1101200
		51	Octroi & Tdl	00	-	1105100
				01	Octroi	1105101
				02	Tdl	1105102
				03	Provisional Octroi	1105103
				04	Account Current - Importers	1105104
				05	Escort fees	1105105

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		52	Cess	00	-	1105200
				01	Education Cess	1105201
				02	Beggar Cess	1105202
				03	Cess in lieu of Octroi	1105203
				04	Urban Development cess	1105204
		80	Other Taxes	00	-	1108000
				01	Tre Tax	1108001
				02	Floorage Tax	1108002
		90	Tax Remission & Refund	00	-	1109000
				01	Property Tax	1109001
				02	Service Charges in lieu of Property Tax	1109002
				03	Water Tax	1109003
				04	Sewerage Tax	1109004
				05	Conservancy (Tre) Tax	1109005
				06	Lighting Tax	1109006
				07	Sanitary Tax	1109007
				08	Vehicle Tax	1109008
				09	Tax on animals	1109009
				10	Electricity Tax	1109010
				11	Professional Tax	1109011
				12	Advertisement Tax	1109012
				13	Pilgrim Tax	1109013
				51	Octroi Refund	1109051
				52	Cess Remission	1109052
				80	Other Remissions/Refund	1109080
120	Assigned Revenue & Compensations	10	Taxes & Duties collected by others	00	-	1201000
				01	Entertainment Tax	201001
				02	Duty on Transfer of properties	1201002
		20	Compensation in lieu of Taxes/duties	00	-	1202000
				01	Compensation in lieu of Octroi	1202001
				02	Compensation in lieu of Octroi on Electricity	1202002
		30	Compensation in lieu of Concessions	00	-	1203000
				01	Property tax compensation due to concessions to certain set of tax payers	1203001

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
130	Rental Income from Municipal properties	10	Rent from Civic Amenities	00	-	1301000
				01	Market Rent	1301001
				02	Shopping Complexes Rent	1301002
				03	Auditorium Rent	1301003
				04	Art Galleries Rent	1301004
				05	Marriage Halls Rent	1301005
				06	Community Halls Rent	1301006
				07	Play Grounds Rent	1301007
				08	Nurseries Rent	1301008
		20	Rent from Office Building	00	-	1302000
				01	Office Buildings	1302001
				02	Quarters	1302002
		30	Rent from Guest Houses	00	-	1303000
		40	Rent from lease of lands	00	-	1304000
				01	Residential	1304001
				02	Commercial	1304002
				09	Other Assets	1304009
		80	Other rents	00	-	1308000
				01	Lease Rentals (other than Land)	1308001
		90	Rent remission & Refund	00	-	1309000
140	Fees & User charges	10	Empanelment & Registration charges	00	-	1401000
				01	Carts	1401001
				02	Contractors	1401002
				03	Patients	1401003
				04	Professionals	1401004
				05	P. W. Contractors	1401005
				06	Cess Registration	1401006
		11	Licensing Fees	00	-	1401100
				01	D & O	1401101
				02	Hawking	1401102
				03	Shops	1401103
				04	Baggars	1401104
				05	Staff Quarters	1401105
				06	Plumbing License	1401106
				07	Cattle Pounding	1401107
				08	Slaughtering	1401108
				09	Butchers & Traders of Meat	1401109
				10	Poultry	1401110

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		12	Fees for Grant of permit	00	-	1401200
				01	Transit	1401201
				02	Escort	1401202
				03	Layout	1401203
				04	Sub-Division	1401204
				05	Plan	1401205
				06	Building permission fees	1401206
		13	Fees for certificate or Extract	00	-	1401300
				01	Copying	1401301
				02	Birth & Death Certificates	1401302
				03	Occupancy Certificate	1401303
				04	Certificate in lieu of receipt	1401304
		14	Development charges	00	-	1401400
				01	Development	1401401
				02	Betterment	1401402
				03	Demolition	1401403
				04	Open space contribution	1401404
				05	Parking contribution	1401405
		15	Regularisation	00	Encroachment	1401500
					Regularisation, Revalidation, Conversion fees	
		20	Penalties & Fines	00	-	1402000
				01	Octroi	1402001
				02	Cess	1402002
				03	Property Tax	1402003
				04	Others	1402004
		40	Other Fees	00	-	1404000
				01	Admission fees	1404001
				02	Tuition fees	1404002
				03	Sports fees	1404003
				04	Library fees	1404004
				05	Survey fees	1404005
				06	Connection/Disconnection charges	1404006
				07	Notice fees	1404007
				08	Warrant fees	1404008
				09	Mutation fees	1404009
				10	Property Transfer fees	1404010
				11	Late fees	1404011
				12	Water service charges	1404012
		50	User charges	00	-	1405000
				01	Hospital Registration fees	1405001
				02	Medicines	1405002
				03	Patient Examination charges and consultation fees	1405003
				04	Case Paper fees	1405004
				05	X-Ray charges	1405005

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				06	E.C.G. charges	1405006
				10	Blood Bank charges	1405010
				11	Delivery charges	1405011
				12	Operation charges	1405012
				13	Hospital Bed charges	1405013
				14	Ambulance	1405014
				15	Funeral Van	1405015
				16	Garbage collection charges	1405016
				17	Littering & Debris collection	1405017
				18	Septic Tank Cleaning charges	1405018
				19	Sewerage Cleaning charges	1405019
				20	Crematorium charges	1405020
				21	Burial Ground charges	1405021
				22	Pay & Use Toilets	1405022
				23	Water supply	1405023
				24	Sale of Electricity	1405024
				25	Water Tanker	1405025
				26	Meter charges	1405026
				27	Fire Extinguishing	1405027
				28	Lighting charges	1405028
				29	Ticket charges	1405029
				30	Luggage charges	1405030
				31	Parking fees	1405031
	60	Entry Fees		00	-	1406000
				01	Parks	1406001
				02	Play grounds	1406002
				03	Swimming Pool	1406003
				04	Zoo	1406004
				05	Museum	1406005
				06	Library	1406006
				07	Parking Lots	1406007
	70	Service /Administrative Charges		00	-	1407000
				01	Service charges	1407001
				02	Percentage on Deposit works	1407002
				03	Plan preparation charges	1407003
				04	Road damage recovery charges	1407004
				05	Stacking charges	1407005
				06	Rebate from State Govt.	1407006
	80	Other charges		00	-	1408000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		90	Fees remission & Refund	00	-	1409000
				01	Water Supply	1409001
150	Sale & Hire Charges	10	Sale of products	00	-	1501000
				01	Tree guards	1501001
				02	Garbage	1501002
				03	Manure	1501003
				04	Rubbish	1501004
				05	Compost	1501005
				06	Nursery Plants	1501006
				07	Fruits	1501007
				08	Flowers	1501008
				09	Grass	1501009
				10	Trees	1501010
		11	Sale of Forms & Publications	00	-	1501100
				01	Tender forms	1501101
				02	Data	1501102
				03	Plans	1501103
				04	Maps	1501104
				05	Sale of Admission form	1501105
		12	Sale of stores & scrap	00	-	1501200
				01	Obsolete stores	1501201
				02	Obsolete Assets	1501202
		30	Sale of others	01	Old Papers	1503001
		40	Hire charges for vehicles	00	-	1504000
				01	Buses	1504001
		41	Hire charges on Equipments	00	-	1504100
				01	Rollers	1504101
				02	Tools & Equipments	1504102
				03	Medical Equipments	1504103
				04	Garden Equipments	1504104
160	Revenue Grants, Contributions and Subsidies	10	Revenue Grant	00	-	1601000
				01	Road Development Grant	1601001
				02	Family Welfare Grant	1601002
				03	Census Grant	1601003
				04	Entertainment Tax Grant	1601004
				05	Road Grant	1601005
				06	Education Grant	1601006
				07	Library Grant	1601007
				08	Small Savings Grant	1601008
				09	Florage Tax Grant	1601009

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		20	Re-imbursement of expenses	00	-	1602000
		30	Contribution towards schemes	00	-	1603000
170	Income from investments	10	Interest	00	-	1701000
				01	Fixed Deposits	1701001
				02	Govt. Securities	1701002
				03	Post Office Deposits	1701003
		20	Dividend	00	-	1702000
		30	Income from projects taken up on Commercial basis	00	-	1703000
		40	Profit on sale of investments	00	-	1704000
		80	Others	00	-	1708000
171	Interest earned	10	Interest on Bank Accounts	00	S. B. A/cs.	1711000
				20	Interest on Loans & Advances to employees	1712000
				01	House Building Advance	1712001
				02	Car Advance	1712002
				03	Two Wheeler Advance	1712003
				04	Computer Advance	1712004
		30	Interest on Loans to others	00	-	1713000
				01	Interest from debtors/receivable	1713001
		80	Other Interest	00	-	1718000
				01	Interest on Hire Purchase	1718001
180	Other Income	10	Deposits forfeited	00	-	1801000
				11	Lapsed Deposits	1801100
				01	Contractors	1801101
				02	Suppliers	1801102
				03	Transit Deposit - Octroi	1801103
		20	Insurance Claims Recovery	00	-	1802000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		30	Profit on Disposal of Assets	00	-	1803000
				01	Profit on sale of Fixed Assets	1803001
				02	Profit on sale of Stock	1803002
		40	Recovery from Employees	00	-	1804000
				01	Notice pay	1804001
				02	Audit Recoveries	1804002
				03	Other Employee Recoveries	1804003
		50	Unclaimed Refund Payable/Liabilities written back	00	-	1805000
				01	Stale cheques	1805001
				02	Liabilities written back	1805002
		60	Excess provisions written back	00	-	1806000
				01	Property Tax	1806001
				02	Octroi	1806002
				03	Cess	1806003
				04	Water supply	1806004
				05	Advertisement Tax	1806005
				06	Rent	1806006
		80	Miscellaneous Income	00	-	1808000
				01	Water Meter Rent	1808001
				02	Bank charges recovered on dishonoured cheques	1808002
				03	Legal charges/costs recovered	1808003
				09	Other Misc. Income	1808009
210	Establishment Expense	10	Salaries, Wages and Bonus	00	-	2101000
				01	Salaries-Officers (Permanent posts)	2101001
				02	Salaries-Officers (Temporary posts)	2101002
				03	Salaries-Staff (Permanent posts)	2101003
				04	Salaries-Staff (Temporary posts)	2101004
				05	Dearness Allowance - Officers (Permanent posts)	2101005
				06	Dearness Allowance - Officers (Temporary posts)	2101006

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				07	Dearness Allowance - Staff (Permanent posts)	2101007
				08	Dearness Allowance - Staff (Temporary posts)	2101008
				09	Compensatory Local Allowances - Officers (Permanent posts)	2101009
				10	Compensatory Local Allowances - Officers (Temporary posts)	2101010
				11	Compensatory Local Allowances - Staff (Permanent posts)	2101011
				12	Compensatory Local Allowances - Staff (Temporary posts)	2101012
				13	House rent allowance to Officers (Permanent posts)	2101013
				14	House rent allowance to Officers (Temporary posts)	2101014
				15	House rent allowance to Staff (Permanent posts)	2101015
				16	House rent allowance to Staff (Temporary posts)	2101016
				17	Other Allowances to Officers (Permanent posts)	2101017
				18	Other Allowances to Officers (Temporary posts)	2101018
				19	Other Allowances to Staff (Permanent posts)	2101019
				20	Other Allowances to Staff (Temporary posts)	2101020
				21	Daily Wages	2101021
				22	Bonus	2101022
				23	Ex-Gratia payments	2101023
				24	Octroi Performance Bonus	2101024
				20	Benefits and Allowances	2102000
				00	-	
				01	Over Time (Permanent staff)	2102001

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				02	Over Time (Temporary staff)	2102002
				03	Leave Travel Concession	2102003
				04	Medical Reimbursement	2102004
				05	Tuition fees	2102005
				06	Education fees	2102006
				07	Uniform & Uniform stiching charges	2102007
				08	Washing Allowance	2102008
				09	Staff Compensation	2102009
				10	Honorarium to Corporators	2102010
				11	Honorarium to Officers	2102011
				12	Honorarium to Staff	2102012
				13	Training Expenses	2102013
				14	Recreation Expenses	2102014
				15	Other Staff Welfare Expenses	2102015
				16	Remuneration/ Expenses for paper setting/checking	2102016
				17	Remuneration for Guest Lecturer	2102017
				18	HRD Expenses Activities	2102018
				19	Compensation under Workmens Compensation Act	2102019
	30	Pension	00	-		2103000
				01	Pension	2103001
				02	Family Pension	2103002
				03	Pension Contribution	2103003
				04	Pension Fund Deficit Contribution	2103004
				05	Contribution to Salary Reserve Fund	2103005
				06	Contribution to Other Funds	2103006
	40	Other Terminal & Retirement Benefits	00	-		2104000
				01	Leave Encashment	2104001
				02	Death -cum -Retirement Gratuity	2104002
				03	Leave Salary Contribution	2104003
				04	Provident Fund Contribution	2104004
				05	Provident Fund Deficit (Interest)	2104005
				06	Other retirement benefits	2104006

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
220	Administrative Expenses	10	Rent, Rates & Taxes	00	-	2201000
		11	Office Maintenance	01	Electricity charges	2201101
				02	Water charges	2201102
				03	Security Expenses	2201103
		12	Communication Expenses	01	Land line Telephone charges	2201201
				02	Mobile phone charges	2201202
				03	Fax charges	2201203
		20	Books & Periodicals	00	-	2202000
				01	Books	2202001
				02	Magazines/Journals	2202002
				03	News Papers	2202003
		21	Printing & Stationery	00	-	2202100
				01	Service postage stamps	2202101
				02	Printing expenses	2202102
				03	Stationery	2202103
				04	Computer consumables	2202104
		30	Travelling & Conveyance	00	-	2203000
				01	Fuel charges (Petrol, Diesel, Oil)	2203001
				02	Travelling Expenses	2203002
		40	Insurance	00	-	2204000
				01	Property Insurance	2204001
				02	Stock Insurance	2204002
				03	Transit Insurance	2204003
				04	Fidelity Guarantee Insurance	2204004
				05	Vehicle Insurance	2204005
		50	Audit fees	00	-	2205000
				01	Statutory Audit fees	2205001
				02	Professional Audit fees	2205002
				03	Tax Audit fees	2205003
				04	Special Audit fees	2205004
		51	Legal Expenses	00	-	2205100
				01	Legal fees	2205101
				02	Cost of recoveries of tax revenue	2205102
				03	Suit compromises	2205103
				04	Legal Documents Registration charges	2205104

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		52	Professional & Other fees	00	-	2205200
				01	Architect's fees	2205201
				02	Engineering consultancy fees	2205202
				03	Arbitrator's fees	2205203
				04	IT. Consultancy fees	2205204
				05	Other Consultancy charges	2205205
		60	Advertisement and Publicity	00	-	2206000
				01	Hospitality expenses	2206001
				02	Advertisement expenses	2206002
				03	Festival celebration expenses	2206003
		61	Membership & subscriptions	00	-	2206100
		80	Other Administrative Expenses	00	-	2208000
				01	Entertainment	2208001
				02	Meetings/ conference expenses	2208002
				03	Taxi/Rickshaw/ /Bus charges	2208003
				04	Vehicle License & Registration fees	2208004
				05	Compilation fees paid to Railway/Post for Octroi facility	2208005
230	Operation & Maintenance Expenses	10	Power & Fuel	00	-	2301000
		20	Bulk Purchases	00	-	2302000
				01	Electricity	2302001
				02	Water	2302002
		30	Consumption of stores	00	-	2303000
				01	Electrical Material	2303001
				02	Civil Material	2303002
				03	Spare Parts	2303003

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				04	Small Tools & Plants	2303004
				05	Others	2303005
		40	Hire charges	00	-	2304000
				01	Machinery	2304001
				02	Computers	2304002
				03	Furniture	2304003
				04	Office Equipments	2304004
				05	Others	2304005
		50	Repairs & Maintenance/ Infrastructure Assets	00	-	2305000
				01	Roads	2305001
				02	Bridges	2305002
				03	Fly overs	2305003
				04	Water supply & sewerage	2305004
				05	Street Lighting	2305005
				06	Storm water drains	2305006
				07	Trafic signals	2305007
		51	Repairs & Maintenance of Civic Amenities	00	-	2305100
				01	Parks	2305101
				02	Gardens	2305102
				03	Lakes	2305103
				04	Play Grounds	2305104
				05	Art & Culture complex	2305105
				06	Parking Lots	2305106
				07	Market Houses	2305107
				08	Commercial complex	2305108
				09	Hospitals	2305109
				10	Swimming Pools	2305110
				11	Stadium	2305111
				12	Nursery	2305112
				13	Play Materials	2305113
				14	Public Toilets	2305114
				15	Libraries & Reading Rooms	2305115
				16	Gymnasium	2305116
		52	Repairs & Maintenance of Buildings	00	-	2305200
				01	Office Buildings	2305201
				02	School/Buildings	2305202

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		53	Repairs & maintenance of Vehicles	00	-	2305300
				01	Heavy duty vehicles	2305301
				02	Cars	2305302
				03	Two wheelers	2305303
		59	Repairs & maintenance - others	00	-	2305900
				01	Furniture & Fixtures	2305901
				02	Electrical Appliances	2305902
				03	Office Equipments	2305903
				04	Survey & Drawing Equipments	2305904
				05	Other Fixed Assets	2305905
		80	Other operating & maintenance expenses	00	-	2308000
				01	Testing & Inspection fees	2308001
				02	Water purification	2308002
				03	Garbage clearance	2308003
				04	Patients' food	2308004
				05	Patients' Laundry	2308005
240	Interest & Finance charges	10	Interest on loans from Central Govt.	00	-	2401000
		20	Interest on loans from State Govt.	00	-	2402000
		30	Interest on loans from Govt. bodies & associations	00	-	2403000
				01	Govt. Bodies	2403001
				02	Govt. Associations	2403002
		40	Interest on loans from International Agencies	00	-	2404000
		50	Interest on loans from Banks & other Financial Institution	00	-	2405000
				01	Banks	2405001
				02	Financial Institutions	2405002

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		60	Other Interests	00	-	2406000
				01	Lease	2406001
		70	Bank charges	00	-	2407000
		80	Other Finance Expenses	00	-	2408000
				01	Discount on early/ /prompt payments	2408001
				02	Commitment charges	2408002
250	Programme Expenses	10	Election Expenses	00	-	2501000
		20	Expenses on own programmes	00	-	2502000
		30	Share in expenses on programmes of others	00	-	2503000
260	Revenue Grants, Contributions & Subsidies	10	Grants	00	-	2601000
		20	Contributions	00	-	2602000
		30	Subsidies	00	-	2603000
270	Provisions & write off	10	Provision for Doubtful Receivables	00	-	2701000
				01	Property Tax	2701001
				02	Water charges	2701002
				03	Cess	2701003
				04	Fees & user charges	2701004
				05	Service charges in lieu of Property Tax	2701005
				06	Rent	2701006
				07	Advertisement Tax	2701007
				08	Other Taxes	2701008
				09	Others	2701009
		20	Provision for other Assets written off	00	-	2702000
				01	Stores	2702001
				02	Fixed Assets	2702002
				03	Investments	2702003

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		30	Revenues written off	00	-	2703000
				01	Property Tax	2703001
				02	Service charges in lieu of Property Tax	2703002
				03	Water Tax	2703003
				04	Sewerage Tax	2703004
				05	Conservancy (Tree) Tax	2703005
				06	Lighting Tax	2703006
				07	Sanitary Tax	2703007
				08	Vehicle Tax	2703008
				09	Tax on Animals	2703009
				10	Electricity Tax	2703010
				11	Professional Tax	2703011
				12	Advertisement Tax	2703012
				13	Entertainment Tax	2703013
				14	Rent	2703014
				15	Fees & User charges	2703015
				16	Other Assigned Revenue	2703016
				17	Duty on Transfer of property	2703017
				18	Other Revenue written off	2703018
		40	Assets written off	00	-	2704000
				01	Stock	2704001
				02	Fixed Assets	2704002
				03	Investments written off	2704003
		50	Miscellaneous Expenses written off	00	Issue Expenses	2705000
271	Miscellaneous Expenses	10	Loss on disposal of Assets	00	-	2711000
				01	Loss on sale	2711001
				02	Loss on Physical Verification	2711002
		20	Loss on disposal of Investments	00	-	2712000
		30	Decline in value of Investments	00	-	2713000
		80	Other Misc. Expenses	00		2718000
272	Depreciation	20	Buildings	00	-	2722000
		30	Roads & Bridges	00	-	2723000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		31	Sewerage & Drainage	00	-	2723100
		32	Water ways	00	-	2723200
		33	Public Lighting	00	-	2723300
		40	Plant & Machinery	00	-	2724000
		50	Vehicles	00	-	2725000
		60	Office and other equipments	00	-	2726000
		70	Furniture, Fixtures, Fittings & Electrical Appliances	00	-	2727000
		80	Other Fixed Assets	00	-	2728000
280	Prior Period Adjustments	10	Tax Revenues (Income)	00	-	2801000
				01	Taxes	2801001
				02	Octroi	2801002
				03	Tdl	2801003
				04	Cess	2801004
				20	Other Revenues	2802000
				30	Recovery of Revenues written off (Income)	2803000
				01	Property Tax	2803001
				02	Service charges in lieu of Property Tax	2803002
				03	Water Tax	2803003
				04	Sewerage Tax	2803004
				05	Conservancy Tax	2803005
				06	Lighting Tax	2803006
				07	Spl. Sanitation Tax	2803007
				08	Vehicle Tax	2803008
				09	Tax on Animals	2803009
				10	Electricity Tax	2803010
				11	Profession Tax	2803011
				12	Advertisement Tax	2803012
				13	Entertainment Tax	2803013
				14	Rent	2803014
				15	User charges	2803015
				16	Other Assigned Revenue	2803016
				17	Duty on transfer of property	2803017
				18	Other Revenue written off	2803018

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		40	Other Income	00	-	2804000
		50	Refund of Taxes (Expenses)	00	-	2805000
		60	Refund of other Revenue (Expenditure)	00	-	2806000
		80	Other Expenses	00	-	2808000
290	Transfer to Reserve funds	10	-	00	-	2901000
				01	To Salary Reserve Fund	2901001
				02	To Pension Fund	2901002
				03	To Capital Fund	2901003
				04	To Sinking Fund	2901004
				05	To Asset Replacement fund	2901005
				06	To SC/ST Development Fund	2901006
				09	To Other Earmarked Fund	2901009
310	Municipal (General) Fund	10	Municipal Fund	00	-	3101000
		90	Excess of Income & Expenditure	00	-	3109000
311	Earmarked Funds	10	Road Fund	00	-	3111000
		11	Water Supply Fund	00	-	3111100
		12	City Development Fund	00	-	3111200
		49	SC/ST Development Fund	00	-	3114900
		50	Sinking Fund	00	-	3115000
		51	Asset Replace- ment Fund	00	-	3115100
		52	Depreciation Reserve Fund	00	-	3115200
		70	Provident Fund	00	-	3117000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		71	Pension Fund	00	-	3117100
		72	Salary Reserve Fund	00	-	3117200
		73	Staff Welfare Fund	00	-	3117300
		90	Other Earmarked Funds	00	-	3119000
312	Reserves	10	Capital contribution	00	-	3121000
				01	Capital Contribution for Water Projects	3121001
				02	Capital Contribution for Road Projects	3121002
				03	Capital Contribution for Sanitation Projects	3121003
				04	Capital Contribution for Solid Waste Management Projects	3121004
		11	Capital Reserve	00	-	3121100
		20	Borrowing Redemption Reserve (If no sinking fund is created)	00	-	3122000
		30	Special Funds (Utilised)	00	-	3123000
		40	Statutory Reserve	00	-	3124000
		50	General Reserve	00	-	3125000
		60	Revaluation Reserve	00	-	3126000
320	Grants, contribution for specific purposes	10	Central Government	00	Specific names to be used	3201000
		20	State Government	00	-	3202000
		30	Other Government Agencies	00	-	3203000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		40	Financial Institutions	00	-	3204000
		50	Welfare Bodies	00	-	3205000
		60	International Organisations	00	-	3206000
		80	Others	00	-	3208000
330	Secured Loans	10	Loan from Central Govt.	00	-	3301000
		20	Loan from State Govt.	00	-	3302000
		30	Loan from Govt. Bodies and Association	00	-	3303000
		40	Loan from International Agencies	00	-	3304000
		50	Loan from Banks & other Financial Institutions	00	-	3305000
		60	Other Term Loans	00	-	3306000
				01	Hire Purchase	3306001
		70	Bonds & Debentures	00	-	3307000
		80	Other Loans	00	-	3308000
331	Un-secured Loans	10	Loans from Central Govt.	00	-	3311000
		20	Loans from State Govt.	00	-	3312000
		30	Loans from Govt. Bodies and Association	00	-	3313000
		40	Loans from International Agencies	00	-	3314000
		50	Loans from Banks & other Financial Institutions	00	-	3315000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		60	Other Term Loans	00	-	3316000
		70	Bonds and Debentures	00	-	3317000
		80	Other Loans	00	-	3318000
340	Deposits (Received)	10	From suppliers/contractors	00	-	3401000
				01	Earned Money Deposit	3401001
				02	Security Deposit	3401002
				03	Retention Money	3401003
		20	Deposits/Revenue	00	-	3402000
				01	Octroi	3402001
				02	Transit	3402002
				03	Water	3402003
				04	Electricity	3402004
				05	Rents	3402005
				06	Pilgrim Tax Deposit	3402006
				09	Other Revenue Deposits	3402009
		30	Deposits from staff	00	-	3403000
		80	Deposits from others	00	-	3408000
341	Deposit works	10	Civil works	00	-	3411000
		20	Electrical works	00	-	3412000
		80	Other works	00	-	3418000
350	Other Liabilities	10	Creditors	00	-	3501000
				01	Suppliers payments	3501001
				02	Contractors payments	3501002
				03	Expenses	3501003
				04	Payables against funds	3501004
				05	Payables against grants	3501005
				06	Payables against schemes	3501006
				07	Contractor's Advance control A/c	3501007
				09	Other Creditors	3501009
		11	Employee liabilities	00	-	3501100
				01	Gross salary	3501101
				02	Net salary	3501102
				03	Unpaid salaries	3501103
				04	P.F. payables	3501104

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				05	Pension	3501105
				06	Gratuity	3501106
				07	Welfare Funds	3501107
				08	Leave Salary Payable	3501108
				09	Unpaid bonus	3501109
				10	Unpaid Ex-gratia	3501110
				11	Bonus payable	3501111
	12	Interest Accrued and due (but not paid)		00	-	3501200
				01	Loans	3501201
				02	Hire Purchase	3501202
	20	Recoveries (made) and payable		00	-	3502000
				01	Provident Fund Deductions	3502001
				02	L.I.C. Premia	3502002
				03	Co-op. Society Bank Loans	3502003
				04	Service Tax	3502004
				05	Profession Tax	3502005
				06	I Tax deducted at source	3502006
				07	Trade Tax	3502007
				08	Sales Tax	3502008
				09	Value Added Tax	3502009
				10	Pay Roll Saving Scheme	3502010
				11	Welfare Fund contributions recovered under welfare Act	3502011
				12	Union / Association Recoveries	3502012
	30	Government Dues Payable		00	-	3503000
				01	Library cess	3503001
				02	Education cess	3503002
				03	Court Attachment fees	3503003

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		40	Refunds payable	00	-	3504000
				01	Taxes	3504001
				02	Other Revenues	3504002
				03	Grants	3504003
				04	Deposit works	3504004
				05	Attached properties	3504005
				06	Octroi	3504006
				07	Cess	3504007
				08	Water supply	3504008
				09	Rent	3504009
		41	Advance collection of revenues	00	-	3504100
				01	Property tax	3504101
				02	Water supply	3504102
				03	Cess	3504103
				04	License fees	3504104
				05	Rent	3504105
				06	Advertisement charges	3504106
				09	Others	3504109
		80	Sundry Liabilities	00	-	3508000
				01	Compensation payable	3508001
				02	Stale cheques	3508002
				03	Hire purchase charges payable	3508003
				04	Lease charges payable	3508004
		90	Sale proceeds	00	Sale proceeds	3509000
				01	Fixed Assets	3509001
				02	Investments	3509002
				03	Attached properties	3509003
				04	Stock	3509004
360	Provisions	10	Provisions for Expenses	00	-	3601000
		20	Provisions for Interest	00	-	3602000
		30	Provisions for Other Assets	00	-	3603000
				01	Stores	3603001
				02	Investments	3603002
410	Fixed Assets	10	Land	00	-	4101000
				01	Free hold land - grounds	4101001

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				02	Free hold land - Open Markets	4101002
				03	Free hold land - Parks	4101003
				04	Free hold land - Gardens	4101004
				05	Lease hold land - Grounds	4101005
				06	Lease hold land - Open Market	4101006
				07	Lease hold land - Parks	4101007
				08	Lease hold land - Gardens	4101008
				09	Burial Grounds	4101009
	20	Buildings		00	-	4102000
				01	Office Buildings	4102001
				02	Schools/Colleges	4102002
				03	Libraries/Reading Rooms	4102003
				04	Hospitals/ Dispensaries/Clinics	4102004
				05	Gymnasiums	4102005
				06	Staff Quarters	4102006
				07	Stores/Workshops	4102007
				08	Welfare Centres	4102008
				09	Market Places	4102009
				10	Swimming Pools	4102010
				11	Community Halls	4102011
				12	Public Conveniences	4102012
				13	Slaughter Houses	4102013
				14	Other Buildings	4102014
	30	Roads & Bridges		00	-	4103000
				01	CC Roads	4103001
				02	CC Pavements	4103002
				03	BT Roads	4103003
				04	Roads & Pavements (Asphalt and WBM)	4103004
				05	Concrete black tapped roads	4103005
				06	Traffic Signals	4103006
				07	Fly Over Bridges	4103007
				08	Rail Over Bridges	4103008
				09	Other Bridges	4103009

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		31	Sewerage & Drainage	00	-	4103100
				01	Sewerage Lines	4103101
				02	Storm Water Drains	4103102
				03	Channels	4103103
		32	Waterways	00	-	4103200
				01	Pipe Lines	4103201
				02	Tanks	4103202
				03	Fountains	4103203
				04	Deep Borewells	4103204
				05	Ground water wells	4103205
		33	Public Lighting	00	-	4103300
				01	Transformers	4103301
				02	Lamp Posts	4103302
				03	Metering Equipments	4103303
		40	Plant & Machinery	00	-	4104000
				01	Earth Movers, Bulldozers	4104001
				02	Cement Mixers	4104002
				03	Workshop Equipments	4104003
				04	Static Machine Tools & Equipments	4104004
				05	Laboratory Equipments	4104005
				06	Meter Testing Equipments	4104006
				07	Hospital/Clinic Equipments	4104007
		50	Vehicles	00	-	4105000
				01	Trucks, Tempos	4105001
				02	Tankers	4105002
				03	Buses	4105003
				04	Ambulances	4105004
				05	Cranes	4105005
				06	Cars	4105006
				07	Jeeps	4105007
				08	Two wheelers	4105008
		60	Office & other Equipments	00	-	4106000
				01	Computers	4106001
				02	Air conditioners	4106002
				03	Fax Machines	4106003
				04	Photo copiers	4106004
				05	Refrigerators	4106005

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				06	Calculating Machines	4106006
				07	Typewriters	4106007
				08	Cash Register Machines	4106008
				09	Sports Equipments	4106009
				10	Garden Equipments	4106010
		70	Furniture, Fixtures, Fittings & Electrical appliances	00	-	4107000
				01	Cabinets	4107001
				02	Cupboards	4107002
				03	Chairs	4107003
				04	Fans	4107004
				05	Electrical Fittings	4107005
		80	Other Fixed Assets	00	-	4108000
		90	Assets under Disposal	00	-	4109000
411	Accumulated Depreciation	20	Buildings	00	-	4112000
		30	Roads & Bridges	00	-	4113000
		31	Sewerage & Drainage	00	-	4113100
		32	Water ways	00	-	4113200
		33	Public Lighting	00	-	4113300
		40	Plant & Machinery	00	-	4114000
		50	Vehicles	00	-	4115000
		60	Office & Other Equipments	00	-	4116000
		70	Furniture, Fixtures, Fittings and Electrical appliances	00	-	4117000
		80	Other fixed assets	00	-	4118000
412	Capital Work in Progress	10	Specific Grants	00	-	4121000
				01	Buildings	4121001
				02	Roads & Bridges	4121002

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				03	Other Civil Works	4121003
				04	Electrical Works	4121004
				05	Water Works	4121005
				06	Other Capital Items	4121006
		20	Special Funds	00	-	4122000
				01	Buildings	4122001
				02	Roads & Bridges	4122002
				03	Other Civil Works	4122003
				04	Electrical Works	4122004
				05	Water Works	4122005
				06	Other Capital Items	4122006
		30	Specific Schemes	00	-	4123000
				01	Buildings	4123001
				02	Roads & Bridges	4123002
				03	Other Civil Works	4123003
				04	Electrical Works	4123004
				05	Water Works	4123005
				06	Other Capital Items	4123006
420	Investment of General Fund	10	Central Govt. Securities	00	-	4201000
		20	State Govt. Securities	00	-	4202000
		30	Debentures and Bonds	00	-	4203000
		40	Preference Shares	00	-	4204000
		50	Equity Shares	00	-	4205000
		60	Units of Mutual Funds	00	-	4206000
		80	Other investments	00	-	4208000
		90	Accumulated provision	00	-	4209000
421	Investment of Other Funds	10	Central Govt. Securities	00	-	4211000
		20	State Govt. Securities	00	-	4212000

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		30	Debentures and Bonds	00	-	4213000
		40	Preference Shares	00	-	4214000
		50	Equity Shares	00	-	4215000
		60	Units of Mutual Funds	00	-	4216000
		80	Other investments	00	-	4218000
	430 Stock-in-hand	90	Accumulated provision	00	-	4219000
		10	Stores Material	00	-	4301000
				01	Opening Stock	4301001
				02	Material Purchase A/c	4301002
				03	Stores in Transit	4301003
				04	Material at site A/c	4301004
				05	Shortage of material on physical verification	4301005
				06	Excess of Material on physical verification	4301006
				07	Closing Stock	4301007
	431 Sundry Debtors (Receivables)	20	Loose Tools	00	-	4302000
		80	Other stock items	00	-	4308000
		10	Receivables for Property Tax	00	-	4311000
				01/25	P.T. Recoverable (Residence)	4311001/25 (Year wise)
				26/50	P.T. Recoverable (Commercial)	4311026/50 G653 (Year wise)+G677
				51/75	P.T. Recoverable (Industry)	4311051/75 (Yearwise)
				76/99	P.T. Recoverable (Others)	4311076/99 (Yearwise)
		11	Receivable for Advertisement Tax	00	-	4311100
		19	Receivables for Other Taxes	00	-	4311900
				01	Octroi	4311901
				02	Current Account from Importer	4311902

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		20	Receivables for Cess	00	-	4312000
		30	Receivables for fees and user charges	00	-	4313000
				01	License fees	4313001
				02	Advertisement fees	4313002
				03	Water supply	4313003
				09	Others	4313009
		40	Receivable from other sources	00	-	4314000
				01	Rent	4314001
				02	Interest accrued & due	4314002
				03	Interest accrued & not due	4314003
				04	Interest due from employees	4314004
		50	Receivables from Govt.	00	-	4315000
				01	Central Govt . Grants	4315001
				02	State Govt. Grants	4315002
				03	Compensation in lieu of Octroi on Electricity	4315003
				09	Others	4315009
		80	Receivables Control	00	-	4318000
				01	Property Tax	4318001
				02	Cess	4318002
				03	Water supply	4318003
		91	State Govt. Cesses/Levies in Property Tax - Control Accounts	00	-	4319100
				01	Education Tax	4319101
				02	Employment Guarantee Scheme Tax	4319102
				09	Other Taxes	4319109
		92	State Govt. Cesses/Levies in Water Tax - Control Accounts	00	-	4319200

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		99	State Govt. Cesses/Levies in Other Taxes - Control Accounts	00	-	4319900
432	Accumulated Provisions against Debtors (Receivables)	10	Provision for outstanding - Property Tax	00	-	4321000
		11	Provision for outstanding - Water Tax	00	-	4321100
		12	Provision for outstanding - Other Taxes	00	-	4321200
		20	Provision for outstanding Cess	00	-	4322000
		30	Provision for outstanding fees & user charges	00	-	4323000
				01	Water supply	4323001
				02	Rent	4323002
		40	Provision for outstanding - other Receivables	00	-	4324000
		91	State Govt. Cesses/Levies in Property Tax - Provision Account	00	-	4329100
		92	State Govt. Cesses/Levies in Water Taxes - Provision Accounts	00	-	4329200
		99	State Govt. Cesses/Levies in Other Taxes - Provision Accounts	00	-	4329900
440	Prepaid Expenses	10	Establishment	00	-	4401000
		20	Administration	00	-	4402000
		30	Operation & Maintenance	00	-	4403000
450	Cash & Bank Balances	10	Cash	00	-	4501000
				01	Cash on hand	4501001
				02	Cheques on hand	4501002

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		21	Bank Balance for Municipal Funds (Nationalised Banks)	01/99	Bank Name & Branch Name	4502101 to 4502199
		22	Bank Balance for Municipal Funds (Other Scheduled Banks)	00	-	4502200
				01/99	Bank Name & Branch Name	4502201 to 4502299
		23	Bank Balance for Municipal Funds (Scheduled Co-op. Banks)	00	-	4502300
				01/99	Bank Name & Branch Name	4502301 to 4502399
		24	Municipal Fund Balance in Post Offices	00	-	4502400
				01/99	P.O. Name & Place	4502401 to 4502499
		41	Bank Balance for Special Funds (Nationalised Banks)	00	-	4504100
				01/99	Bank Name & Branch Name	4504101 to 4504199
		42	Bank Balance for Special Funds (Other Scheduled Banks)	00	-	4504200
				01/99	Bank Name & Branch Name	4504201 to 4504299
		43	Bank Balance for Special Funds (Scheduled Co-op. Banks)	00	-	4504300
				01/99	Bank Name & Branch Name	4504301 to 4504399

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		44	Special Fund in Post Offices	00	-	4504400
				01/99	P.O. Name & Place	4504401 to 4504499
		61	Bank Balance for Grant Funds (Nationalised Banks)	00	-	4506100
				01/99	Bank Name & Branch Name	4506101 to 4506199
		62	Bank Balance for Grant Funds (Other Scheduled Banks)	00	-	4506200
				01/99	Bank Name & Branch Name	4506201 to 4506299
		63	Bank Balance for Grants Funds (Scheduled Co-op. Banks)	00	-	4506300
				01/99	Bank Name & Branch Name	4506301 to 4506399
		64	Grant Fund in Post Offices	00	-	4506400
				01/99	P.O. Name & Place	4506401 to 4506499
460	Loans, Advances & Deposits	10	Loans & Advances to Employees	00	-	4601000
				01	House Building Advance	4601001
				02	Car Advance	4601002
				03	Two Wheeler Advance	4601003
				04	Computer Advance	4601004
				05	Festival Advance	4601005
				06	Pay Advance	4601006
				07	L.T.C. Advance	4601007
				08	T.A. Advances	4601008
				09	Permanent Imprest	4601009
				10	Temp. Imprest	4601010
				11	Other Advances	4601011

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
		20	Employees Provident Fund Loans	00	-	4602000
		30	Loans to others	00	-	4603000
		40	Advances to suppliers/contractors	00	-	4604000
				01	Public works - Interest free	4604001
				02	Public works - Interest bearing	4604002
				03	Stores (purchase) Interest free	4604003
				04	Stores (purchase) Interest bearing	4604004
				05	Material issued to contracts - interest free	4604005
				06	Material issued to contracts - interest bearing	4604006
				07	Lease Rentals	4604007
				08	Hire Purchase Account	4604008
		50	Advances to others	00	-	4605000
				01	Permanent Advance	4605001
				02	Advance against projects	4605002
				03	Advance against Schemes	4605003
				04	Advance against Grants	4605004
		60	Deposits with external agencies	00	-	4606000
				01	Electricity	4606001
				02	Telephone	4606002
				03	Water	4606003
				04	Petrol Pumps	4606004
				05	Rent deposits	4606005
		80	Other Current Assets	00	-	4608000
				01	Hire Purchase Instalments received	4608001
				02	Interest receivables on Loans & Advances to staff	4608002

OFFICIAL GAZETTE — GOVT. OF GOA  
(EXTRAORDINARY)

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SERIES I No. 5

7TH MAY, 2007

Major Head	Major Head Description	Minor Head	Minor Head Description	Detailed Head	Detailed Head Description	Complete Head
1	2	3	4	5	6	7
				03	Interest receivables on Loans & Advances to others	4608003
				04	Recoverables from employees	4608004
				05	Recoverables from Ex-employees	4608005
461	Accumulated provisions against Loans, Advances & Deposits	10	Loans to others	00	-	4611000
				20	Advances	4612000
				30	Deposits	4613000
470	Other Assets	10	Deposit works - Expenditure	00	-	4701000
				01	Civil works	4701001
				02	Electrical works	4701002
				03	Other works	4701003
			20	Inter Unit Accounts	4702000	
			30	Interest Control payable -	4703000	
				01	Lease	4703001
				02	Hire purchase	4703002
480	Misc. Expenditure to be written off	10	Loan issue expenses	00	-	4801000
				20	Discount on issue of loans	4802000
			30	Others	4803000	

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1	2	3
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M. A. CODE FORM - I  
(Rule No. 9, 30.2, 68.1, 99.2, 103, 107.2, 108.1 & 108.3)

..... Name of the Municipal Council

Ward Name: .....

Municipal Council Code No.: .....

Ward Code: .....

Municipal Council Seal: .....

RECEIPT  
(Original/Duplicate/Triplicate)

Ward Code: .....

Receipt No.: .....

Ward Description: .....

Date: .....

Source of Finance (Code): .....

Source of Finance (Description): .....

Particulars/Purpose: .....

Received from Shri/Smt/Ms.: .....

the sum of Rs.: ..... (Rupees: ..... )

by Cash/Cheque No.: ..... dt.: ..... on ..... Bank

Account Head		Amount
Description	Code (together with function code)	
Total (Credit)		
Contra Cash/Bank Cheques on Hand for debit		

for ..... Municipal Council

Cheques subject to realisation



Cashier  
(Authorised Signatory)

## M. A. CODE FORM 2.1

[ Rule No. 21, 25 &amp; 40.3 ]

Name of the Functionary: \_\_\_\_\_

(e.g. Public Works Department)

Name of the Function: \_\_\_\_\_

(e.g. Road repairs/Land and Buildings)

Budgeting Year: \_\_\_\_\_

Name of the Municipal Council

Budget Estimation Sheets Format

Name of the Functionary: \_\_\_\_\_

(e.g. Public Works Department)

Name of the Function: \_\_\_\_\_

(e.g. Road repairs/Land and Buildings)

Budgeting Year: \_\_\_\_\_

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
W ard 1	REVENUES Tax Revenues Property & Other Taxes W ater Taxes " " " " " " " " "				
	Sub-total (Tax Revenues)				
W ard 1	Fees & User Charges License Fees Advertisement Taxes " " " " " "				
	Sub-total (Fees & User Charges)				
W ard 1	Interest Income Interest from Bank Deposits Interest from Post Office Deposits " " " " " "				
	Sub-total (Interest Income)				

Contd.

## M. A. CODE FORM 2.1 Contd....2

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	TO TAL REVENUE RECEIPTS EXPENDITURES				
	Establishment Expenses				
W ard 1	Salaries & W ages Pension expenses " " " " " "				
	Sub-total (Establishment Expenses)				
W ard 1	Operations & Maintenance Repairs & Maintenance - Roads Repairs & Maintenance - Buildings " " " " " "				
	Sub-total (Operations & Maintenance)				
	TO TAL REVENUE EXPENDITURE				
W ard 1	CAPITAL RECEIPTS Loans Loans from State Govt. " " " " " "				
	Sub-total (Loans)				
	Deposit works Deposit works received Sub-total (Deposit Works)				

Contd.

## M. A. CODE FORM 2.1 Contd....3

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	Deposits and Advances				
	Security Deposits				
	" " "				
	" " "				
	Sub-total (Deposits)				
	TOTAL CAPITAL RECEIPTS				
Ward 1	CAPITAL EXPENDITURE				
	Fixed Assets				
	Purchase of Fixed Assets				
	Capital Work in progress				
	" " "				
	Sub-total (Fixed Assets)				
Ward 1	Investments				
	Investment in Government Securities				
	Investment in Non-Govt. Securities				
	" " "				
	Sub-total (Investments)				
Ward 1	Loans and Advances				
	Loans to Employees				
	Loans to Others				
	Miscellaneous Advances				
	" " "				
	" " "				
	Sub-total (Loans & Advances)				

\* Similar to the above, the budget estimation shall be obtained for all the Major, Minor and detailed account heads for each of the wards, functions and functionaries.

M. A. CODE FORM 2 : 2

[ Rule No. 21, 25 & 40.3 ]

Name of the Municipal Council

Budget Estimate Consolidation Format

Budgeting Year : \_\_\_\_\_

Consolidation shall be made for every item of detailed heads of account.

M. A. CODE FORM 2.3  
[ Rule No. 21 & 40.3 ]

Name of the Municipal Council

SUMMARY OF BUDGET FOR THE PERIOD \_\_\_\_\_

Sr. No. \_\_\_\_\_

Particulars	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5
Opening Balance*				
Add:				
Revenue Receipts				
Capital Receipts				
Less:				
Revenue Expenditure				
Capital Expenditure				
Closing Balance *				

\* Balances denote cash and bank balance.

## M. A. CODE FORM 2.4

[ Rule No. 21 &amp; 40.3 ]

Name of the Municipal Council

MAJOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD \_\_\_\_\_

Sr. No.	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.	Sr. No. _____
1	2	3	4	5	6	7	
	REVENUE RECEIPTS						
	Tax Revenue		110				
	Assigned Revenues and Compensation		120				
	Rental Income - Municipal Properties		130				
	Fees and User Charges		140				
	Sale and Hire Charges		150				
	Revenue Grants, Contributions and Subsidies		160				
	Income from Investments		170				
	Interest Earned		171				
	Other Income		180				
	Total						
	REVENUE EXPENDITURE						
	Establishment Expenses		210				
	Administrative Expenses		220				
	Operations and Maintenance		230				
	Interest and Finance Charges		240				
	Programme Expenses		250				

Contd.

## M. A. CODE FORM 2.4 Contd....2

Sl. No.	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	Revenue Grants, Contributions and Subsidies } ..	260	3	4	5	6
	Miscellaneous Expenses ..	271				
	Prior Period Item ..	280				
	Total					
	CAPITAL RECEIPTS					
	Grants, Contributions for Specific purposes } ..	320				
	Secured Loans ..	330				
	Unsecured Loans ..	331				
	Deposits Received ..	340				
	Deposit Works ..	341				
	Other Liabilities ..	350				
	Total					
	CAPITAL EXPENDITURE					
	Fixed Assets ..	410				
	Capital Work in Progress ..	412				
	Investments - General Fund ..	420				
	Investments - Other Funds ..	421				
	Stock in hand ..	430				
	Prepaid Expenses ..	440				
	Loans, advances and deposits ..	460				
	Other Assets ..	470				
	Total					

M. A. CODE FORM 2.5

[ Rule No. 21 &amp; 40.3 ]

Name of the Municipal Council

SUMMARY OF FUNCTION WISE BUDGET  
FOR THE PERIOD \_\_\_\_\_

Sr. No. \_\_\_\_\_

Sr. No.	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow/ (Outflow) Rs.
1	2	3	4	5	6	7	8
	General & Administration	-	00				
	Planning & Regulations	-	10				
	Public Works	..	20				
	Health	..	30				
	Sanitation & Solid Waste Management	..	40				
	Civic Amenities	..	50				
	Urban Forestry	..	60				
	Urban Poverty Alleviation & Social Welfare	..	70				
	Other Services	..	80				
	Revenues	..	90				
	Total*						

\* The total of columns 4 to 7 shall be tallied with those in Form No. 2.3.

M. A. CODE FORM 2.6  
[ Rule No. 21 & 40.3 ]

Name of the Municipal Council

## SUMMARY OF FIELD WISE BUDGET

FOR THE PERIOD \_\_\_\_\_

Sr. No. \_\_\_\_\_

Sl. No.	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow/ Outflow Rs.
1	2	3	4	5	6	7	8
	Field 1						
	Field 2						
	Field 3						
	""""						
	""""						
	Ward No.						
	Total*						

Note: Field could be lowest level at which Municipal Council likes to budget. Ideally this should be done at the ward level.

\* The total of columns 4 to 7 shall be tallied with those in Form No. 2.3.

M. A. CODE FORM 2.7  
[ Rule No. 21 & 40.3 ]

Name of the Municipal Council \_\_\_\_\_

## SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD \_\_\_\_\_

Sr. No. \_\_\_\_\_

Sr. No.	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow/ (Outflow) Rs.
1	2	3	4	5	6	7	8 (4+6)-(5+7)
	Municipal Body	1					
	Estate & Central Records	5					
	Stores	6					
	.....						
	.....						
	.....						
	.....						
	.....						
	.....						
	.....						
	.....						
	Others *						
	Total **						

\* All the functions carried out by the Municipality shall be captured in the format given above.

\*\* The total of columns 4 to 7 shall be tallied with those in Form No. 2.3.

Name of the Municipal Council  
 Quarterly Budget Variance Report  
 For the period from \_\_\_\_\_ to \_\_\_\_\_

Code No.	Head of Account	Budget Estimate (Rs.)	Progressive Total at the end of each quarter Rs.			Variance (Rs.)	Remark
			Qtr. 1	Qtr. 2	Qtr. 3	Total	
1	2	3	4	5	6	7	8
	REVENUE RECEIPTS *						
110	Tax revenue						
120	Assigned Revenues & Compensation						
130	Rental income from Municipal Properties						
140	Fees & User charges						
150	Sale & Hire charges						
160	Revenue grants, contribution & subsidies						
170	Income from Investments – General Fund						
170	Income from Investments – Other Funds						
171	Interest earned						
180	Other income Any other revenue receipts [specify]						
	Sub-total						

Contd.

## M. A. CODE FORM 2.8 Contd. . .2

Code No.	Head of Account	Budget Estimate (Rs.)	Progressive Total at the end of each quarter: Rs.			Variance (Rs.)	Remark
			Qtr.1	Qtr.2	Qtr.3	Total	
1	2	3	4	5	6	7	8
	REVENUE EXPENDITURE *						9
210	Establishment Expenses						
220	Administrative Expenses						
230	Operations & Maintenance						
240	Interest & Finance charges						
250	Programme Expenses						
260	Revenue Grants, Contribution & Subsidies						
271	Miscellaneous Expenses Any other revenue payments [specify]						
	Sub-total						

\* Similarly the variances for Capital Receipts and Expenditure shall also be computed on a periodic basis.

M. A. CODE FORM 2.9  
[ Rule No. 21 & 40.3]

Name of the Municipal Council  
Name of the Department  
Statement of Receivables for the month of \_\_\_\_\_  
(To be forming part of Monthly Accounts)

Code No.	Head of Account / Item	Receivables at the start of the month	Demand raised	Actual receipts during the month	Receivables at the end of the month
1	2	3	4	5	6
431 - 10	Property Taxes				
431 - 10(a)	Property Taxes				
431 - 10(a)	Others*				
	Sub-total				
431 - 19	Other Taxes				
431 - 19(a)	Water Supply				
431 - 19(a)	Sewerage Tax				
431 - 19(a)	Professional Tax [wherever on demand]				
431 - 19(a)	Others*				
	Sub-total				
431 - 20	Cess Income				
431 - 30	Fees & User Charges				
431 - 30(a)	License Fees				
431 - 30(a)	Development Charges				
431 - 30(a)	Others*				
	Sub-total				
431 - 40	Other Sources				
431 - 40(a)	Rental Income				
431 - 40(a)	Interest Accrued and due				
431 - 40(a)	Interest Accrued and not due				
431 - 40(a)	Others*				
	Sub-total				

## M. A. CODE FORM 2.9 Contd....2

Code No.	Head of Account/Item	Receivables at the start of the month	Demand raised	Actual receipts during the month	Receivables at the end of the month
1	2	3	4	5	6
431 -50	Receivables from Government				
431 -50(a)	Grants				
431 -50(a)	Assigned Revenues				
431 -50(a)	Others*				
	Sub-total				
	Grant Total of Receivables				

(a) Insert Detailed Head Codes of Account as applicable.

\* Specify tax or other revenue accounts as applicable.

## M. A. CODE FORM 2.10

[ Rule No. 21 &amp; 40.3 ]

Name of the Municipal Council

Name of the Department

Statement of Payables for the month of \_\_\_\_\_

(To be forming part of Monthly Accounts)

Code No.	Head of Account/Item	Payables at the start of the month		Actual payments during the month	Payables at the end of the month
		1	2	3	4
350 -10	Creditors				
350 -10 (a)	Suppliers				
350 -10 (a)	Contractors				
350 -10 (a)	Payable against Grants				
350 -10 (a)	Others*				
	Sub-total				
350 -11	Employee Liabilities				
350 -11 (a)	Gross Salary				
350 -11 (a)	Pension				
350 -11 (a)	Others*				
	Sub-total				
350 -20	Recoveries Payable				
350 -20 (a)	TDS				
350 -20 (a)	Works Tax				
350 -20 (a)	Others*				
	Sub-total				
350 -40	Refunds Payable				
350 -40 (a)	Taxes				
350 -40 (a)	Others*				
	Sub-total				
350 -41	Advance Collection of Revenues				
350 -41(a)	Taxes				
350 -41(a)	Others*				
	Sub-total				
	Grant total of Payables				

(a) Insert Detailed Head Codes of Account as applicable.

\* Specify tax or other payable accounts as applicable.

M. A. CODE FORM 2.11  
[ Rule No. 21 & 40.3 ]

Name of the Municipal Council  
Ward wise Works Liability Summary Report  
For the year

M. A. CODE FORM 2.12  
[ Rule 21 & 40.3 ]

Name of the Municipal Council \_\_\_\_\_  
Revenue Trend Analysis \_\_\_\_\_  
For the year ending \_\_\_\_\_

M. A. CODE FORM 3  
[ Rule No. 21.1 ]

Name of the Municipal Council

Statement of details of provisions proposed for pay of Officers/Establishments for the year 20 — 20  
Department or Office

Name and designation	Reference to page of Estimate form	Sanctioned pay of the post			Amount of provision for the year at the rate in columns 3 (c)	Increment falling due within the year			Total provision for the year i. e. total of columns 4 and 5(c)	Remarks
		(a)	(b)	(c) Actual Pay due on 1st April of next year		(a)	(b)	(c) Amount of increment for the year		
		Rs.	Rs.	Rs.				Rs.	Rs.	

In the case of temporary establishments, authority under which they are entertained should be quoted.  
Numbers and amount of provision should agree with the entries in the estimate form.  
Names need not be given in the case of officers whose names are omitted from pay bills.

## M. A. CODE FORM 4

[Rule No. 21.2]

Name of the Municipal Council

Statement showing the details of expenditure on public works provided for in the budget estimate for

Items	Estimate		Grant for		Remarks regarding previous cost etc.
	No.	Amount	No.	Amount	
1	2	3	4	5	

## M. A. CODE FORM 5

[Rule 21.3]

Name of the Municipal Council

Statement showing the estimated expenditure on works to be net out of loan funds during the year 20 - 20

Details of loans	Name of work	Estimate		Estimated expenditure during the year 20 - 20	Remarks
		No.	Amount Rs.		
Year in which received	Amount Rs.				
1	2	3	4	5	7
					8

## M. A. CODE FORM 6

[ Rule No. 21.4 ]

Name of the Municipal Council

## Statement showing the estimated Receipts, Payments and Balances of Trust Fund administered by the Municipality for the year 20 -20

Name of funds	Estimated opening balance on 1st April 20	Estimated receipts during 20 - 20	Total	Estimated payments during 20 - 20	Estimated Closing balance on 31st March 20-	Remarks
1	2	3	4	5	6	7

## M. A. CODE FORM 7

[ Rule No. 22 ]

Name of the Municipal Council

## Statement of Reapportionments sanctioned by the Municipality

Serial No.	From				To			Amount	Remarks*		
	Major Head	Minor Head	Detailed Head	Work service etc.	Major Head	Balance available	Minor Head	Detailed Head	Work service etc.		
1	2	3	4	5	6	7	8	9	10	11	12

\* In remarks column, give details of Resolution No. / Date of the relevant meeting when the sanctions were granted.

M. A. CODE FORM 8  
[Rule No. 30.1 & 33.1]

[Rule No. 30.1 & 33.1]

Name of the Municipal Council \_\_\_\_\_

Challan for Sundry Collections at \_\_\_\_\_ Ward/Naka/Centre/Hospital, etc.

Sr. No.	Respective Receipt Nos.		Particulars of collection	Head of Account	Amount Rs.	Remarks
	From	To				
1	2	3		4	5	6
						Total

### Notes :

- 1 The total must tally with the amounts shown in the respective collection register.
- 2 To be prepared in duplicate.
- 3 In case of remittance of collection to the Head of office of Local Body, the original copy to be handed over to the cashier daily (for entries in Cash Book).
  - 4 If the daily collection is directly remitted into the Bank, Receipt Voucher (Form No. 9.2) to be prepared in duplicate and original copies of both-challan and receipt voucher, to be sent to the cashier, daily. The Ray-in-slip for remittance shall also be attached.
  - 5 In case if any receipt is cancelled, it should be specially mentioned in ratads column.

## M. A. CODE FORM 9

[ Rule No. 30.3 &amp; 46.1 ]

Name of the Municipal Council

CASH/BANK PAYMENT VOUCHER

Ward Name : \_\_\_\_\_

Ward Code : \_\_\_\_\_

Fund Code : \_\_\_\_\_

Voucher No. \_\_\_\_\_

Fund Description : \_\_\_\_\_

Voucher Date :- \_\_\_\_\_

Source of Finance (Code) : \_\_\_\_\_

Source of Finance (Description) : \_\_\_\_\_

Particulars : \_\_\_\_\_

Name of the Payee : \_\_\_\_\_ designation/employee code/supplier code

Authority / Order No. : \_\_\_\_\_

Account Head		Amount (Debit / Payment)
Description	Code (together with function code)	
(A - Sub-total of Debits)		

Account Head		Amount (Credits / Recoveries)
Description	Code (together with function code)	
(B - Sub-total of Credits)		

Net Amount payable Rs. \_\_\_\_\_ (A - B) Rs. \_\_\_\_\_

Prepared by Sign./Designation : _____	Paid by Cash / Cheque No. _____
Checked by Sign./Designation : _____	Date _____ Amt. _____
Approved by Sign./Designation : _____	on _____. _____ Bank /
Passed for	/Bank Code _____.
Payment by Sign./Designation : _____	

Received Payment as above



Cashier

Payee's Signature

M. A. CODE FORM 9.1

[ Rule No. 30.3.2]

Name of the Municipal Council \_\_\_\_\_

CONTRA VOUCHER

Date : \_\_\_\_\_

Youtuber No.:

Narration :-

Code of Account	Account Description	Debit Amount (Rs.)	Credit Amount (Rs.)
1	2	3	4
Total	Verified by:	Approved by:	Posted by:
Prepared by:			
Date:		Date:	Date:

Note:

1. The supporting documents forming the basis of the entry shall be attached to the Contra Voucher.

M. A. CODE FORM 9.2

[ RuleNo. 30.3.3 ]

\_\_\_\_ Name of the Municipal Council

Name of the Bank:

Pay-in-slip Ref. No./ Date:

CASH / BANK RECEIPT VOUCHER

**CASH/BANK RECEIPI VOUCHER**

11

٦

Date:

## Narration :-

Notes:

- 1 A separate Bank Receipt Voucher shall be prepared in respect of each separate Bank Book maintained.
- 2 All the Challans for Remittance of Money, the details of which are included in this Bank Receipt Voucher, shall be attached to it.
- 3 This is to be used for direct remittance into the Banks, by the collection centres.

M. A. CODE FORM 9.3

[ Rule No. 30.3.1 & 46.1 ]

Name of the Municipal Council

ADJUSTMENT VOUCHER

Ward Name : \_\_\_\_\_

Ward Code : \_\_\_\_\_

Fund Code: \_\_\_\_\_

Voucher No. \_\_\_\_\_

Fund Description: \_\_\_\_\_

Voucher Date :- \_\_\_\_\_

Source of Finance (Code): \_\_\_\_\_

Source of Finance (Description): \_\_\_\_\_

Particulars : \_\_\_\_\_

Name of the Payee: \_\_\_\_\_ designation/employee code/supplier code

Authority / Order No. : \_\_\_\_\_

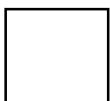
Account Head		Amount (Debit/Payment)
Description	Code (together with function code)	
(A - Sub-total of Debits)		

Account Head		Amount (Credits/Recoveries)
Description	Code (together with function code)	
(B - Sub-total of Credits)		

Net Amount payable Rs. \_\_\_\_\_ (A - B) Rs. \_\_\_\_\_

Prepared by Sign./Designation : _____	Paid by Cash/Cheque No. _____
Checked by Sign./Designation : _____	Date _____ Amt. _____
Approved by Sign./Designation : _____	on _____. _____ Bank/
Passed for	/Bank Code _____.
Payment by Sign./Designation : _____	

Received Payment as above



Payee's Signature

Cashier

**M. A. CODE FORM 10  
[ Rule No. 30.3.5 & 15.1 ]**

Name of the Municipal Council

## Regular Pay Bill

For the period from \_\_\_\_\_ to \_\_\_\_\_

Sr. No.	Particulars	(A) Payments		Sr. No.	(B) Recoveries	
		A/c Head	Amount		Particulars	A/c Head
1	Basic Pay			1	Provident Fund	
2	Dearness Allowance			2	Income Tax	
3	House Rent Allowance			3	Professional Tax	
4	Washing Allowance			4	L.I.C. Premium	
5	Compensatory Local Allowance			5	Small Savings Scheme	
6	Bank / Society Loans			6	Medical Allowance	
				7	Festival Advance	
				8	House Bldg. Advance	
				9	Vehicle Advance	
					Other Recoveries	
					Total (B)	
					Total (A)	

Net Salary Payable (A) - (B) = RS.

(Accrued for vide J. V. No. \_\_\_\_\_ dt. \_\_\_\_\_) (RS. \_\_\_\_\_)

(Sign. of Accountant)

Canto. . .

M. A. CODE FORM 10 Contd...2

Inner Sheet 1

Sr. No.	Name & Desig. and Scale	Employee Code if any	No. of Days	Gross Salary							Total		
				Pay	D.A.	H.R.A.	C.L.A.	Med. All.	Washing Allowance	A/C Head			
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (5 to 13)

Contd...

Canto...

Abstract

Gross Salary Payable	Rs.
Less Recoveries	Rs.
Net Salary Payable	Rs.
	(Rs. )

Checked by:

Prepared by:

Certificates

Certified

- 1) That I have satisfied that the claims drawn in this Regular Pay Bill, for the period from \_\_\_\_\_ to \_\_\_\_\_ have been properly drawn with reference to actual days of working, respective scales, increment orders, leave arrears, promotion orders etc.
- 2) That all the persons whose salary is drawn in this bill, have actually worked on Regular/Temporary establishment during the period as mentioned in this Bill.

\*(H. C.)

(Accountant)

(Chief Officer)

(President)

\*(Authorised Signatories)

M. A. CODE FORM 11  
[ Rule No. 30.3.6 & 115.3.4]Name of the Municipal Council  
Supplementary Pay Bill/Leave Salary Bill  
For the period from \_\_\_\_\_ to \_\_\_\_\_

Sr. No.	Particulars	(A) Payments		Sr. No.	(B) Recoveries		A/c Head	Amount
		A/c Head	Amount		Particulars	A/c Head		
1	Basic Pay			1	Provident Fund			
2	Dearness Allowance			2	Income Tax			
3	House Rent Allowance			3	Professional Tax			
4	Washing Allowance			4	I.I.C. Premium			
5	Compensatory Local Allowance			5	Small Savings Scheme			
6	Bank / Society Loans			6	Medical Allowance			
				7	Festival Advance			
				8	House Bldg. Advance			
				9	Vehicle Advance			
					Other Recoveries			
						Total (B)		
							Total (A)	

Net Salary Payable (A) - (B) = Rs. \_\_\_\_\_  
(Rs. \_\_\_\_\_ dt. \_\_\_\_\_)(Accounted for vide J. V. No. \_\_\_\_\_ dt. \_\_\_\_\_)  
(Sign of Accountant)

Contd. . .

M. A. CODE FORM 11 Contd...2

Inner Sheet 1

Sr. No.	Name & Desig. and Scale	Employee Code if any	No. of Days	Gross Salary							Total
				Pay	D.A.	H.R.A.	C.L.A.	Med. All.	Washing Allowance	A/C Head	
1	2	3	4	5	6	7	8	9	10	11	12
											14 (5 to 13)

Inner Sheet 2

Recoveries							Total Recoveries	Net Payable	Acknow- ledge ment (Sign.)
Prof. Fund	Income Tax	Profes- sional Tax	L.I.C. Premium	S.S.S.	Bank Society Loan	Festival Advance	H.B.A.	Vehicle Advance	(15 to 25)
A/C Head	A/C Head	A/C Head	A/C Head	A/C Head	A/C Head	A/C Head	A/C Head	A/C Head	(14 to 26)
15	16	17	18	19	20	21	22	23	24 25 26 27 28

Contd....

M. A. CODE FORM 11 Contd...4

Abstract

Gross Salary Payable	Rs.
Less Recoveries	Rs.
Net Salary Payable	Rs.
	(Rs. )

Prepared by :

Checked by :

CertificatesCertified

- 1) That I have satisfied that the claims drawn in this Supplementary Pay Bill / Leave Salary Bill, for the period from \_\_\_\_\_ to \_\_\_\_\_ have been properly drawn with reference to actual days of working, respective scales, increment orders, leave arrears, promotion orders etc.
- 2) That all the persons whose salary is drawn in this bill, have actually worked on Regular/temporary establishment during the period as mentioned in this Bill.

\* (H.C.) (Accountant) (Chief Officer) (President)

\* (Authorised Signatories)

M. A. CODE FORM 12  
[Rule No. 30.3.7 & 84]

Name of the Municipal Council

**Certificate**

- 1 Certified that the particulars of the journeys and the details of the claims contained in this bill are correct.
- 2 Certified that I have made deduction in the T.A. Bill for having travelled in the Municipal vehicle and I have verified the entries made in the Log-Books and found them correct.

Signature and designation of the officer who travelled

Details of Travelling Allowance refunded or advance adjusted

Section of Establishment	Name & Designation	Period	Amount Rs.

PASSED for Rs. (in words)

Dated 20

Pay Rupees (in words and figures)

Accountant

Accounts Officer

Contd....

M. A. CODE FORM 12 Contd. . . . 2

Name and Designation	Head quarters	Actual pay C.A.	Particulars of journeys and halts						Railway/Steamer fare			
			Departures			Arrival			Kind of Journey by rail (Mail or Passenger), Steamer, road* or trolley	Class	Number of fares	Amount Rs.
Station	Date	Hour	Station	Date	Hour							
1	2	3	4	5	6	7	8	9	10	11	12	13

Rupees (in words)

## Contents received

Head of Office.

Cantó...

M. A. CODE FORM 12 Contd. . . 3

- \* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal (the particular kind should be specified).
- + In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "should be held to mean "fare exclusive of diet".

Instructions for preparing Travelling Allowance Bills.

(Classification to be filled in by the Preferring Officer)

1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.	Account head for Expenditure
2. Permanent travelling, conveyance and other allowance should be drawn along with the pay of the Municipal servant and not in travelling allowance bills.	Account head for Advance adjusted
3. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.	Account head for Advance adjusted
4. When the first item of a travelling allowance bill is a halt, the date of commencement of the halt should be stated in the "Remarks" column.	Account head for Advance adjusted
5. If daily allowance is claimed in respect of a road journey the number of k.m. travelled should be entered in column 14 and the daily allowance in columns 17 to 19.	Account head for Net Amount Payable / paid
6. Journey performed beyond Indian territory should be indicated separately and the distance travelling should be stated in each case.	Account head for Advance adjusted
7. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in "Remarks" column, whether or not the halt has exceeded ten days.	Account head for Advance adjusted

## M. A. CODE FORM 13

[Rule No. 30.3.8 ]

Name of the Municipal Council  
CONTRACTOR'S BILL (Running Bills & Final Bill)

Voucher No. \_\_\_\_\_

dated 20

Name of work \_\_\_\_\_

Purpose of supply \_\_\_\_\_

Name of the Contractor or Piece worker \_\_\_\_\_

Reference to Agreement of Authority \_\_\_\_\_

Reference of sanction of competent Authority \_\_\_\_\_

Unit	Quantity executed (or supplied) since last certificate	Quantity executed (or supplied) up to date	Items of work or supplies	Rate	Amount		Remarks
					Up to date	Since previous bill	
1	2	3	4	5	6	7	8
			Total Value of work done or supplied made up to date.		Rs. P.	Rs. P.	
			Deduct previous payments and other deductions, if any, as detailed below.				
			Net Value of work or supplies since previous bill.				
			Amount of allotment ..				Rs. P.
			Previous expenditure ..				
			Total Expenditure including this balance.				
			Balance available ..				Rs.

## Certificate and Signatures

These measurements were made by Shri \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and are recorded on page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_ No advance payment has been made previously without detailed measurements.

## Abstract of Payment

## A) Gross/Debit

Particulars	A/c Head	Amount
Total		

## B) Recoveries/Credit

Particulars	A/c Head	Amount
Total		

Net Payable (A) - (B) - Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_)

Contd....

M. A. CODE FORM 13 Contd...2

Dated the \_\_\_\_\_ 20 .

Officer preparing the bill \_\_\_\_\_  
(Signature)

Dated the \_\_\_\_\_ 20 .

Signature of the Engineer \_\_\_\_\_

Dated the \_\_\_\_\_ 20 .

Signature of the Contractor \_\_\_\_\_

Officer making the payment \_\_\_\_\_

Pay Rs. ( \_\_\_\_\_ )  
by cheque

Chief Officer

Received Rs. ( \_\_\_\_\_ )  
as per above bill on account of this work.

Stamp

Dated the \_\_\_\_\_ 20 .

Witness \_\_\_\_\_

(Full Signature of Contractor)

Paid by me vide Cheque No.

Dated \_\_\_\_\_ 20

(Bank Code No. \_\_\_\_\_ )

Cashier

M. A. CODE FORM 14

[ Rule No. 30.4 & 36.1]

\_\_\_\_\_ Name of the Municipal Council

Word Name: \_\_\_\_\_

J. V. No. : \_\_\_\_\_

Word Code : \_\_\_\_\_

Date : \_\_\_\_\_

## Journal Voucher

Source of Finance (Code) : \_\_\_\_\_

Fund Code: \_\_\_\_\_

Source of Finance (Description) : \_\_\_\_\_

Fund Description: \_\_\_\_\_

**Narration :** \_\_\_\_\_

Prepared by (Sign. /Designation) : \_\_\_\_\_

Checked by (Sign./Designation) : \_\_\_\_\_

Approved by (Sign./Designation) : \_\_\_\_\_

Posted by (Sign./Designation) : \_\_\_\_\_

Note : 1) Debit Amount to be entered on first line & Credit amount on second line.

2) In one Journal Voucher, more than one account head can be operated/entered, either for debtor or credit amounts.

M. A. CODE FORM 15

[ Rule No. 31 & 37]

\_\_\_\_\_ Name of the Municipal Council

CASH BOOK

Receipt

Date	Receipt No. Challan No.	Code of Account	Particulars of Receipt	L/F	Cash Amount (Rs.)	Bank Account		
						Cheque No.	Date	Amount (Rs.)

Notes

- Balance brought forward is the opening balance to be entered.
- The date of receipt to be shown in Cash book shall be the date on which amount has actually been received.
- All moneys received shall immediately and without reservations be entered in the Cash book.
- The receipts shall be classified in the column provided according to budget heads.
- The payment side of Cash book shall be posted from the details of vouchers and of the cheque drawn.
- The amount side of each cheque shall be entered as soon as the cheque is signed.
- Each entry in the Cash book should be attested by the authorised officer.
- The classification and totals of Cash book should be initialled by some responsible officer other than the writer of Cash book.
- Cash book should be closed daily.

Contd....

## M. A. CODE FORM 15 Contd...2

[ Rule No. 31 &amp; 37]

\_\_\_\_\_  
Name of the Municipal Council

## CASH BOOK

## Payment

Date	Receipt No. Challan No.	Code of Account	Particulars of Receipt	L/F	Cash Amount (Rs.)	Bank Account		
						Cheque No.	Date	Amount (Rs.)

## Notes

- Balance brought forward is the opening balance to be entered.
- The date of receipt to be shown in Cash book shall be the date on which amount has actually been received.
- All moneys received shall immediately and without reservations be entered in the Cash book.
- The receipts shall be classified in the column provided according to budget heads.
- The payment side of Cash book shall be posted from the details of vouchers and of the cheque drawn.
- The amount side of each cheque shall be entered as soon as the cheque is signed.
- Each entry in the Cash book should be attested by the authorised officer.
- The classification and totals of Cash book should be initialled by some responsible officer other than the writer of Cash book.
- Cash book should be closed daily.

## M. A. CODE FORM 16

[ Rule No. 31 ]

\_\_\_\_\_  
Name of the Municipal Council

## JOURNAL BOOK

Sr. No.	Date	Journal Vchr. No.	Code of Account	Particulars	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)
1	2	3	4	5	6	7	8

Posted by :

Checked by :

M. A. CODE FORM 17.1  
[ Rule No. 31 & 40 ]

Name of the Municipal Council \_\_\_\_\_

## FUNCTION - WISE INCOME SUBSIDIARY LEDGER

### Function:

\* For each Major Income, columns for functions relevant to revenue will only be opened.

M. A. CODE FORM 17.2  
[ File No. 31 & 40 ]

[ B ] e No. 31 & 40 ]

Name of the Municipal Council

## FUNCTION - WISE EXPENDITURE SUBSIDIARY LEDGER

### Function:

\* For each Major Expenditure, columns for functions relevant to revenue will only be opened.

M. A. CODE FORM 18

[ Rule No. 31& 41 ]

\_\_\_\_\_ Name of the Municipal Council

Ward Name: \_\_\_\_\_

M. C. Code : \_\_\_\_\_

Word Code : \_\_\_\_\_

## Main Ledger

Account Head (Code) : \_\_\_\_\_

Description: \_\_\_\_\_

(Major & Main Head Only)

Find Code:

#### Source of Finance Code:

Source of Finance Description: \_\_\_\_\_

M. A. CODE FORM 19  
[ Rule No. 31 & 39.1 ]

Name of the Municipal Council

Classified Register of Receipts for the Month of \_\_\_\_\_ (Year)

M. A. CODE FORM 19.1  
[ Rule No. 31 & 39.1 ]

Name of the Municipal Council

Classified Register of Payments for the Month of \_\_\_\_\_ (Year) \_\_\_\_\_

Head of account Description	Code	L.F.	Dates																													Progressive Total	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

M. A. CODE FORM 20  
[ Rule No. 31 & 39.1 ]

Name of the Municipal Council

**Classified Register for Journal Vouchers (Debits) for the Month of \_\_\_\_\_ (Year)**

M. A. CODE FORM 20.1  
[ Rule No. 31 & 39.1 ]

Name of the Municipal Council \_\_\_\_\_

Classified Register for Journal Vouchers (Credits) for the Month of \_\_\_\_\_ (Year)

M. A. CODE FORM 21  
[ Rule No. 32.1.9 ]\_\_\_\_\_  
Name of the Municipal Council

## CONTROL REGISTER OF RECEIPT BOOKS

Kind of Receipt Books (Duplicate/Triple/Quadruplicate)

Date	From whom received	Book No.	Receipt		Issue		Clerk Receiving used Receipt Book	Authorised Officer	Remarks	Initials
			Receipts No.	Dated Signature and Designation of Issuing Officer	Date of Receipt	Signature of Person receiving Receipt Books				
			From Receipts No.	To Person receiving Receipt Books						
1	2	3	4	5	6	7	8	9	10	

Note : For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

M. A. CODE FORM 22  
[ Rule No. 33.1 & 107.2]

Name of the Municipal Council

COLLECTION REGISTER OF \_\_\_\_\_ FOR THE YEAR 20 \_\_\_\_\_ to 20 \_\_\_\_\_

Department

Sr. No.	Date of Receipt	Receipt No. with book No	Name of the Payer	Reference Number **	Particulars of Income				Total (Rs.)	Remarks
					Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Others (Specify)* (Rs.)		
1	2	3	4	5	6	7	8	9	10	11
	Opening total									12
	Days total#									
	Closing total									

Prepared By \*\*\* : \_\_\_\_\_  
Checked By \*\*\* : \_\_\_\_\_  
Date : \_\_\_\_\_

Entered By \*\*\* : \_\_\_\_\_  
Checked By \*\*\* : \_\_\_\_\_

\* Specify the head of Income under which collection is made.  
\*\* Specify the identification details in respect of charge e.g. Bill No. in case of Property & Other tax collections, Tender No. / Work Order No. in case of Earnest Money.  
\*\*\* Deposit or Security Deposit, etc.

# Record the name, designation and signature of the person.  
This total shall be tallied with total as per the Receipt Register for the day and also the amount as per the 'Summary of daily collections'.  
Note : Each day's collection should be recorded on a separate page of the Register and every page should be signed as provided.

M. A. CODE FORM 23  
[ Rule No. 33.4 & 58.1]\_\_\_\_\_  
Name of the Municipal Council

## Subsidiary Register of Receipts

Tax  
Revenue for the year 20 — 20

Date	Serial No.	Names of Nakas, Stations, Wards or Circles	Amount	Daily Total carried to General Cash book Rs.	Entry No. in the General Cash book	Initials of Officer
1	2	3	4	5	6	7

M. A. CODE FORM 24  
[ Rule No. 33.4 & 58.1]\_\_\_\_\_  
Name of the Municipal Council

## Subsidiary Register of Miscellaneous Receipts for the year 20 — 20

Date of receipt	Challan or receipt No.	From whom received	Details of receipts and their amounts				Total of each challan or receipt	Item No. in the General Cash book	Initials of Chief Officer/Accountant
			A/c. Head	Amount	A/c. Head	Amount			
1	2	3	4	5	6	7	8		

Name of the Municipal Council

Money Orders received during the year 20 - 20

Serial No.	Date of receipt	From whom received	On what account	Amount	Signature of the Treasurer receiving the amount	Initials of Chief Officer/ Accountant	Head of account to which credited	Challan No.	Date of credit	Initials of Chief Officer/ Accountant	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

M. A. CODE FORM 26  
[ Rule No. 34. 2 ]

Name of the Municipal Council

## RECEIPT REGISTER

Sr. No.	Receipt Number	Receipt Date	Mode of receipt Cash/Cheque/Draft	Name of the Drawer	Cheque/Draft No.	Bank (for amounts received through Cheque/Draft)	Cash (for amounts received by Cash)	Deposited into Bank Account No.	Date of Deposit	Date of Realisation	Whether Return-ed	Remarks*
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening-Tatal											
	Days total**											
	Closing total											

\* Specify the details of the substitute cheque received in case of dishonour of the cheque.

\*\* This total shall be tallied with total as per the Collection Register for the day and also the amount as per the 'Summary of daily collections'.

## Note:

- 1 For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry'.
- 2 This can be prepared in perforated sheets, as the same shall be used for making support to the deposit slip into the designated Bank account or to other collection offices.
3. Separate sheets shall be used in respect of Cash and Cheques/Drafts received.

Name of the Municipal Council

Receipts and Payments Account for the period from \_\_\_\_\_ to \_\_\_\_\_

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
1	2	3	4	5	6	7	8
1	Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated Bank accounts)						
	Operating Receipts				Operating Payments		
1- 10	Tax Revenue			2- 10	Establishment Expenses		
1- 20	Assigned Revenues & Compensations			2- 20	Administrative Expenses		
1- 30	Rental income from Municipal Properties			2- 30	Operations and Maintenance		
1- 40	Fees & User Charges			2- 40	Interest & Finance Charges		
1- 50	Sale & Hire Charges			2- 50	Programme Expenses		
1- 60	Revenue Grants, Contributions & Subsidies			2- 60	Revenue Grants, Contributions & Subsidies		
1- 70	Income from Investments			2- 70	Miscellaneous Expenses		
1- 71	Interest Eamed			4- 30	Purchase of Stores		
1- 80	Other Income				Other Collections on behalf of State and Central Government		
	Non-Operating Receipts				Non-Operating Payments		
3-30/31	Loans Received			3- 50	Other Payables		
3- 40	Deposits Received			3- 50	Refunds Payable		
3- 20	Grants and contribution for specific purposes			**	Repayment of Loans		
*	Sale proceeds from Assets			**	Refund of Deposits		
*	Realisation of Investment - General Fund			4- 10	Acquisition / Purchase of Fixed Assets		
*	Realisation of Investment - Other Funds			4- 12	Capital Work-in-Progress		
3- 41	Deposit works			3- 41	Deposit works		
3- 50	Revenue Collected in Advance			4- 20	Investments - General Fund		
*	Loans & Advances to Employees (recovery)			4- 21	Investments - Other Funds		
*	Other Loans & Advances (recovery)			4- 60	Loans & Advances to Employees		
*	Deposits with External Agencies (recovery)			4- 40	Prepaid Expenses		
				4- 60	Other Loans & Advances		

Contd....

## M. A. CODE FORM 27 Contd...2

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
1	2	3	4	5	6	7	8
	Other Receipts (specify)			4 - 60	Deposits with External Agencies		
	Transfer to Municipal Fund from Special Funds						
					Other Payments (specify)		
					Transfer to Special Funds from Municipal Fund		
					Closing Balances Cash balances including Interest Balances with Banks/Treasury (including balances in designated Bank accounts)		
GRAND TOTAL						GRAND TOTAL	

\* Details in respect of these items will be available in the corresponding asset ledger accounts.

\*\* Details in respect of these items will be available in the corresponding liability ledger accounts.

M. A. CODE FORM 28  
[ Rule No. 42.1 ]

\_\_\_\_ Name of the Municipal Council  
Trial Balance for the period from \_\_\_\_\_ to \_\_\_\_\_

Grand Total of debit and credit shall always be equal.

## M. A. CODE FORM 29

[ Rule No. 42.3 ]

\_\_\_\_\_  
Name of the Municipal Council

Income and Expenditure Statement for the period from \_\_\_\_\_ to \_\_\_\_\_

Code No.	Item/Head of Account	Schedule No.	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4	5
	INCOME			
1 - 10	Tax Revenue	1 - 1		
1 - 20	Assigned Revenues & Compensation	1 - 2		
1 - 30	Rental Income from Municipal Properties	1 - 3		
1 - 40	Fees & User Charges	1 - 4		
1 - 50	Sale & Hire Charges	1 - 5		
1 - 60	Revenue Grants, Contributions & Subsidies	1 - 6		
1 - 70	Income from Investments	1 - 7		
1 - 71	Interest Earned	1 - 8		
1 - 80	Other Income	1 - 9		
A	Total - INCOME			
	EXPENDITURE			
2 - 10	Establishment Expenses	1 - 10		
2 - 20	Administrative Expenses	1 - 11		
2 - 30	Operations & Maintenance	1 - 12		
2 - 40	Interest & Finance Charges	1 - 13		
2 - 50	Programme Expenses	1 - 14		
2 - 60	Revenue Grants, Contributions & Subsidies	1 - 15		
2 - 70	Provisions & Writeoff	1 - 16		
2 - 71	Miscellaneous Expenses	1 - 17		
2 - 72	Depreciation			
B	Total - EXPENDITURE			
A-B	Gross surplus/(deficit) of Income over Expenditure before Prior Period Items			
2 - 80	Add: Prior Period Items (Net)	1 - 18		
	Gross surplus/(deficit) of Income over Expenditure after Prior Period Items			
2 - 90	Less: Transfer to Reserve Funds			
	Net balance being surplus/deficit carried over to Municipal Fund			

Contd....

## M. A. CODE FORM 29 Contd...2

## Schedule I-1 Tax Revenue (Code No. 110)

Minor Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
110 - 01	Property tax		
110 - 02	Water tax		
110 - 03	Sewerage tax		
110 - 04	Conservancy tax		
110 - 05	Lighting tax		
110 - 06	Education tax		
110 - 07	Vehicle tax		
110 - 08	Tax on Animals		
110 - 09	Electricity tax		
110 - 10	Professional tax		
110 - 11	Advertisement tax		
110 - 12	Pilgrimage tax		
110 - 51	Octroi & Tdl		
110 - 52	Cess		
110 - 80	Other taxes		
	Sub-total		
110 - 90	Less Tax Remissions and Refund		
	Sub-total		
	Total tax revenue		

## Schedule I-1 (a): Remission and Refund of taxes

Code No*	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Property taxes Octroi and toll Cess Income Advertisement tax Others		
	Total refund and remission of tax revenues		

\* Insert the Detailed Codes of Account as applicable.

Note : The totals of this Schedule should be equaling to the amount as per the total in Schedule I - 1.

## Schedule I-2 ; Assigned Revenues &amp; Compensation (Code No. 120)

Code No.	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
120 - 10	Taxes and Duties collected by others		
120 - 20	Compensation in lieu of Taxes / duties		
120 - 30	Compensations in lieu of Concessions		
	Total assigned revenues & compensation		

Contd....

## M. A. CODE FORM 29 Contd...3

## Schedule I-3; Rental Income from Municipal Properties (Code No. 130)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
130 - 10	Rent from Civic Amenities		
130 - 20	Rent from Office Buildings		
130 - 30	Rent from Guest Houses		
130 - 40	Rent from lease of lands		
130 - 80	Other rents		
	Sub-total		
	Less:		
130 - 90	Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties		

## Schedule I-4 ; Fees &amp; User Charges (Code No. 140)

## Schedule I-4 (a): Fees &amp; User Charges - Function wise

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Workshop Stores & Purchase Census		
	Total Income from fees & User Charges - Function- wise		

## Note:

Functions as applicable in the ULBs and on which fees and User Charges are raised shall be stated here. The total income from Fees & User Charges as per Schedule I-4 (a) should tall with the total income from Fees & User Charges as per Schedule I-4 (b).

## Schedule I-4 (b) : Fees &amp; User Charges-Income head-wise (Code No. 140)

Code No.	Particulars	Current year (Rs.)	Previous year (Rs.)
1	2	3	4
140 - 10	Empanelment & Registration Charges		
140 - 11	Licensing Fees		
140 - 12	Fees for Grant of Permit		
140 - 13	Fees for Certificate or Extract		
140 - 14	Development Charges		
140 - 15	Regularisation Fees		
140 - 20	Penalties and Fines		
140 - 40	Other Fees		
140 - 50	User Charges		
140 - 60	Entry Fees		
140 - 70	Service / Administrative Charges		
140 - 80	Other Charges		
	Sub-total		

Contd....

M. A. CODE FORM 29 Contd...4

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
140 - 90	<u>Less:</u> Rent Remission and Refunds		
	<u>Sub-total</u>		
	Total Income from Fees & User Charges - Income head-wise		

The total income from Fees & User Charges as per Schedule 1-4 (b) should tally with the total income from Fees & User Charges as per Schedule 1-4 (a).

Schedule I-5 : Sale & Hire Charges (Code No. 150)

Schedule I-5 (a): Sale & Hire Charges - Function wise

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census .....		
	Total Income from Sale & Hire Charges - Function-wise		

The total income from Sale & Hire Charges as per Schedule I-5 (a) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (b).

Schedule I-5 (b): Sale & Hire Charges - Income head-wise (Code No. 150)

Detailed Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
150 - 10	Sale of Products		
150 - 11	Sale of Forms & Publications		
150 - 12	Sale of stores & scrap		
150 - 30	Sale of Others		
150 - 40	Hire Charges for Vehicles		
150 - 41	Hire Charges for Equipment		
	Total Income from Sale & Hire Charges - Income head-wise		

The total income from Sale & Hire Charges as per Schedule I-5 (b) should tally with the total income from Sale & Hire Charges as per Schedule I-5 (a).

Schedule I-6: Revenue Grants, Contributions & Subsidies (Code No. 160)

Detailed Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
160 - 10	Revenue Grant		
160 - 20	Re-inbursement of expenses		
160 - 30	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies		

Contd....

## M. A. CODE FORM 29 Contd...5

## Schedule I-7: Income from Investments - General Fund (Code No. 170)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
170 - 10	Interest on Investments		
170 - 20	Dividend		
170 - 30	Income from projects taken up on commercial basis		
170 - 40	Profit in Sale of Investments		
170 - 80	Others		
	Total Income from Investments		

## Schedule I-8: Interest Earned (Code No. 171)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
171 - 10	Interest from Bank Accounts		
171 - 20	Interest on Loans and Advances to Employees		
171 - 30	Interest on loans to others		
171 - 80	Other Interest		
	Total. - Interest Earned		

## Schedule I-9: Other Income (Code No. 180)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
180 - 10	Deposits Forfeited		
180 - 11	Lapsed Deposits		
180 - 20	Insurance Claim Recovery		
180 - 30	Profit on Disposal of Fixed assets		
180 - 40	Recovery from Employees		
180 - 50	Unclaimed Refund/Liabilities		
180 - 60	Excess Provisions written back		
180 - 80	Miscellaneous Income		
	Total Other Income		

## Note:

Details of profit earned on Fixed Assets disposed shall be given for each of the class of fixed assets, to the extent possible, together with the details of the gross block of the fixed asset sold, depreciation provided on that and the value realised on disposition below Schedule I-9.

## Schedule I-10: Establishment Expenses (Code No. 210)

## Schedule I-10 (a): Establishment Expenses - Function- wise

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate		

Contd....

M. A. CODE FORM 29 Contd...6

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Stores & Purchase Workshop Census.....		
	Total Establishment expenses - Function-wise		

Note:

The total function wise expenses as per Schedule I-10 (a) should tally with the total Establishment expenses as per Schedule I-10 (b).

Schedule I-10 (b): Establishment Expenses - Expenditure head-wise (Code No. 210)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
210 - 10	Salaries, Wages and Bonus		
210 - 20	Benefits and Allowances		
210 - 30	Pension		
210 - 40	Other Terminal & Retirement Benefits		
	Total Establishment expenses - Expense head-wise		

Note:

The total function wise expenses as per Schedule I-10 (b) should tally with the total Establishment expenses as per Schedule I-10 (a).

Schedule I-11: Administrative Expenses (Code No. 220)

Schedule I-11 (a): Administrative Expenses - Function-wise

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census.....		
	Total Administrative expenses - Function-wise		

Note:

The total function wise expenses as per Schedule I-11 (a) should tally with the total administrative expenses as per Schedule I-11 (b).

Contd....

## M. A. CODE FORM 29 Contd...7

Schedule 1-11 (b): Administrative Expenses- Expenditure head-wise (Code No. 220)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
220 - 10	Rent, Rates and Taxes		
220 - 11	Office Maintenance		
220 - 12	Communication Expenses		
220 - 20	Books & Periodicals		
220 - 21	Printing and Stationery		
220 - 30	Travelling & Conveyance		
220 - 40	Insurance		
220 - 50	Audit Fees		
220 - 51	Legal Expenses		
220 - 52	Professional and other Fees		
220 - 60	Advertisement and Publicity		
220 - 61	Membership & Subscriptions		
220 - 80	Other Administrative Expenses		
	Total administrative expenses - expense head-wise		

Note :

The total function-wise expenses as per Schedule I-11 (b) should tally with the total administrative expenses per Schedule I-11 (a).

Schedule I-12; Operations and Maintenance (Code No. 230)

Schedule I-12 (a): Operations &amp; Maintenance Expenses - Function-wise

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census.....		
	Total Operations & Maintenance expenses -Function -wise		

Note:

The total function-wise expenses as per Schedule I-12 (a) should tally with the total Operations &amp; Maintenance expenses as per Schedule I-12 (b).

Schedule I-12 (b): Operations &amp; Maintenance - Expenditure head-wise (Code No. 230)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
230 - 10	Power & Fuel		
230 - 20	Bulk Purchases		
230 - 30	Consumption of Stores		
230 - 40	Hire Charges		
230 - 50	Repairs & Maintenance -Infrastructure Assets		
230 - 51	Repairs & Maintenance - Civic Amenities		
230 - 52	Repairs & Maintenance - Buildings		

Contd....

M. A. CODE FORM 29 Contd....8

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
230 - 53	Repairs & Maintenance - Vehicles		
230 - 59	Repairs & Maintenance - Others		
230 - 80	Other Operating & Maintenance expenses		
	Total Operations & Maintenance - expense head-wise		

Note:

The total function-wise expenses as per Schedule 1-12 (b) should tally with the total Operations & Maintenance expenses as per Schedule I-12 (a).

Schedule I-13: Interest & Finance Charges (Code No. 240)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
240 - 10	Interest on Loans from Central Government		
240 - 20	Interest on Loans from State Government		
240 - 30	Interest on Loans from Government Bodies & associations		
240 - 40	Interest on Loans from International Agencies		
240 - 50	Interest on Loans from Banks & Other Financial Institutions		
240 - 60	Other Interest		
240 - 70	Bank Charges		
240 - 80	Other Finance Expenses		
	Total Interest & Finance Charges		

Schedule 1-14: Programme Expenses (Code No. 250)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
250 - 10	Election Expenses		
250 - 20	Own Programmes		
250 - 30	Share in Programmes of others		
	Total Programme Expenses		

Schedule 1-15: Revenue Grants, Contributions & Subsidies (Code No. 260)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
260 - 10	Grants [give details]		
260 - 20	Contributions [give details]		
260 - 30	Subsidies [give details]		
	Total Revenue Grants, Contributions & Subsidies		

Contd....

M. A. CODE FORM 29 Contd...9

Schedule I-16; Provisions & Write off (Code No. 270)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
270 - 10	Provisions for Doubtful receivables		
270 - 20	Provision for other Assets		
270 - 30	Revenues written off		
270 - 40	Assets written off		
270 - 50	Miscellaneous Expense written off		
	<b>Total Provisions &amp; Write off</b>		

Schedule I-17; Miscellaneous Expenses (Code No. 271)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
271 - 10	Loss on disposal of Assets		
271 - 20	Loss on disposal of Investments		
271 - 30	Decline in value of Investments		
271 - 80	Other Miscellaneous Expenses		
	<b>Total Miscellaneous expenses</b>		

Schedule I-18; Prior Period Items (Net) (Code No. 280)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
280 - 10	Income		
280 - 20	Taxes		
280 - 30	Other - Revenues		
280 - 40	Recovery of revenues written off		
	Other income		
	<b>Sub-Total Income (a)</b>		
280 - 50	Expenses		
280 - 60	Refund of Taxes		
280 - 80	Refund of Other - Revenues		
	Other Expenses		
	<b>Sub-Total Income (b)</b>		
	<b>Total Prior Period (Net) (a-b) -</b>		